



DIS Case Number: 19-1630-GA-AGG

## Section A: Application Information

### A-1. Provider type:

☒ Retail Natural Gas  
Broker

☐ Retail Natural Gas  
Aggregator

☐ Retail Natural Gas  
Marketer

### A-2. Applicant's legal name and contact information.

**Legal Name:** OH Energy Services, LLC

**Phone:** 8594459390 **Extension (if applicable):**

**Website (if any):**

**Country:** United States

**Street:** 311 Southern Ave

**City:** Reading

**Province/State:**

**Postal Code:** 45215

### A-3. Names and contact information under which the applicant will do business in Ohio

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name	Type	Address	Active?	Proof
The Energy Group LLC	DBA	10999 Reed Hartman Hwy Suite 324 Blue Ash, OH 45242	Yes	File

### A-4. Names under which the applicant does business in North America

Provide all business names the applicant uses in North America, including the names provided in A-2 and A-3.

Name	Type	Address	Active?	Proof
The Energy Group LLC	DBA	10999 Reed Hartman Hwy Suite 324 Blue Ash, OH 45242	Yes	File

### A-5. Contact person for regulatory matters



Joshua Nutt  
10999 Reed Hartman Hwy  
Blue Ash, OH 45242  
US  
j.nutt@ohenergyservices.com  
5134850453

**A-6. Contact person for PUCO Staff use in investigating consumer complaints**

Joshua Nutt  
10999 Reed Hartman Hwy  
Blue Ash, OH 45242  
US  
j.nutt@ohenergyservices.com  
5134850453

**A-7. Applicant's address and toll-free number for customer service and complaints**

<b>Phone:</b> 8594459390	<b>Extension (if applicable):</b>	<b>Country:</b> United States
<b>Fax:</b>	<b>Extension (if applicable):</b>	<b>Street:</b> 10999 Reed Hartman Hwy #324
<b>Email:</b> j.nutt@theenergygroup.net		<b>City:</b> Blue Ash
		<b>Province/State:</b> OH
		<b>Postal Code:</b> 45242

**A-8. Applicant's federal employer identification number**

84-2760975

**A-9. Applicant's form of ownership**

**Form of ownership:** Limited Liability Company (LLC)

**A-10. Identify current or proposed service areas**

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

**Service area selection**

Columbia Gas of Ohio

Dominion Energy Ohio  
Duke Energy Ohio  
CenterPoint Energy Ohio

**Class of customer selection**

Industrial  
Small Commercial  
Large Commercial

**A-11. Start date**

Indicate the approximate start date the applicant began/will begin offering services: 08-18-2019

**A-12. Principal officers, directors, and partners**

Please provide all contacts that should be listed as an officer, director or partner.

Name	Email	Title	Address
Joshua Nutt	j.nutt@ohenergyservices.com		10999 Reed Hartman Hwy Blue Ash, OH 45242 US

**A-13. Company history**

We have been in business since August of 2019. We have operated within the regulations of the PUCO. We are dedicated to offering low cost natural gas and electricity to businesses.

**A-14. Secretary of State**

Secretary of State Link: <https://businesssearch.ohiosos.gov?=businessDetails/4368966>

**A-15. Proof of Ohio Employee and Office**

Provide proof of an Ohio Office and Employee in accordance with Section 4929.22 of the Ohio Revised Code. List the designated Ohio employee's name, Ohio office address, telephone number and web site address



## Public Utilities Commission

**Employee Name:** Joshua Nutt  
10999 Reed Hartman Hwy  
Blue Ash, OH 45242  
US  
j.nutt@ohenergyservices.com  
5134850453

### Section B: Applicant Managerial Capability and Experience

#### **B-1. Jurisdiction of operations**

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application..

Jurisdiction of Operation: We are licensed inside the state of Ohio currently all jurisdictions.

#### **B-2. Experience and plans**

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

Application Experience and Plan Description: We have supplier agreements with some of the Largest Suppliers in the Industry. We have over 500 clients served and we are continuously taking care of accounts. We have never had a customer complaint towards our business. We have a strict protocol with dealing with any customer problems by having a direct position for these issues.

#### **B-3. Disclosure of liabilities and investigations**

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction..

Liability and Investigations Disclosures: None

**B-4. Disclosure of consumer protection violations**

Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years?

**No**

**B-5. Disclosure of certification, denial, curtailment, suspension or revocation**

Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years?

**No**

## Section C: Applicant Financial Capability and Experience

**C-1. Financial reporting**

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or upload the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.

Does not apply

**C-2. Financial statements**

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial



statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns with **social security numbers and bank account numbers redacted**.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

File(s) attached

### **C-3. Forecasted financial statements**

Provide two years of forecasted income statements **based solely on the applicant's anticipated business activities in the state of Ohio**.

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in **business activities only in the state of Ohio** for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric business activities in the application for the electric certificate and another forecast representing Ohio natural gas business activities in the application for the natural gas certificate.

File(s) attached

### **C-4. Credit rating**

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not



## Public Utilities Commission

have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter 'Not Rated'.

This does not apply

### C-5. Credit report

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. **Bank/credit account numbers and highly sensitive identification information must be redacted.** If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select 'This does not apply' and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

File(s) attached

### C-6. Bankruptcy information

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy?

- Applicant
- Parent company of the applicant
- Affiliate company that guarantees the financial obligations of the applicant
- Any owner or officer of the applicant

No

### C-7. Merger information

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months?

No

### C-8. Corporate structure



Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

Stand-alone entity with no affiliate or subsidiary companies

## **Section D: Applicant Technical Capacity**

### **D-1. Operations**

Retail natural gas brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of natural gas to retail customers.

**Operations Description:** Our plans of operations are to work D2D providing simple operations for the commercial entity. We send out monthly statements reporting to customers their estimated savings based on previous supplier pricing. We also have a portal where any client with issues can submit complaints or inquiries. All complaints and issues are handled within 24 hours to make sure the client is happy. We have direct relationships with multiple suppliers and we pull direct pricing from them.

### **D-2. Operations Expertise & Key Technical Personnel**

Given the operational nature of the applicant's business, provide evidence of the applicant's experience and technical expertise in performing such operations. Include the names, titles, e-mail addresses, and background of key personnel involved in the operations of the applicant's business.

**Operations Expertise & Personnel Description:** Joshua Nutt  
Owner





**Public Utilities  
Commission**

859-445-9390

[j.nutt@theenergygroup.net](mailto:j.nutt@theenergygroup.net)

I am the owner and operator of OH Energy Services LLC on a daily basis. I have been in the energy industry for over 7 years experiencing all sides of the business. Through my experience I found I would like to help businesses save money and that this was the best possible way to do so. This has been my dedicated life for 2 years now.



Public Utilities  
Commission

# Application Attachments

# OH Energy Services LLC

	Current Year 2021	Forecast Year 1 2022	Forecast Year 2 2023
Revenues			
Ohio Energy Broker Revenue	\$ 55,000.00	\$ 60,000.00	\$ 70,000.00
Expenses			
Total Expenses:	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Taxes			
Income Tax:	\$ 6,864.00	\$ 7,000.00	\$ 8,000.00
Net Income (loss)	\$ 18,136.00	\$ 23,000.00	\$ 32,000.00



# Competitive Retail Natural Gas Service Affidavit

County of OHIO :

State of Hamilton :

Joshua Mott, Affiant, being duly sworn/affirmed, hereby states that:

1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts and sales of hundred cubic feet of natural gas pursuant to Sections 4905.10(A), 4911.18(A), and 4929.23(B), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections 4905.10 and 4911.18(A), Ohio Revised Code.
4. Applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
5. Applicant will cooperate fully with the Public Utilities Commission of Ohio and its staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. Applicant will comply with Section 4929.21, Ohio Revised Code, regarding consent to the jurisdiction of the Ohio courts and the service of process.
7. Applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.
9. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same at any hearing hereof.
10. Affiant further sayeth naught.

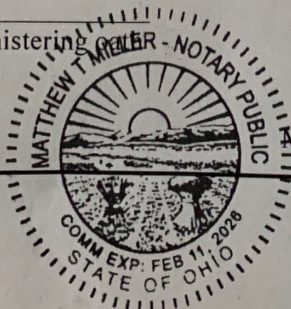
[Signature] Owner  
Signature of Affiant & Title

Sworn and subscribed before me this 15 day of December, 2021  
Month Year

[Signature]

Signature of official administering Oath

Matthew Miller Notary Public  
Print Name and Title



My commission expires on February 11, 2023



**Filing Status** ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Joshua Z		Last name Nutt		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 266 Halidonhill Ln				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Cincinnati			State OH	ZIP code 452385738	
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name Last name				Child tax credit	Credit for other dependents
Audrey Nutt			Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	
<b>Standard Deduction for—</b> • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <b>Standard Deduction</b> , see instructions.	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 9 . . . . .	<b>8</b>	35,264.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	35,264.
	<b>10</b>	Adjustments to income:		
	<b>a</b>	From Schedule 1, line 22 . . . . .	<b>10a</b>	1,495.
	<b>b</b>	Charitable contributions if you take the standard deduction. See instructions	<b>10b</b>	
	<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶	<b>10c</b>	1,495.
	<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	33,769.
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	12,400.
	<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>13</b>	3,933.
	<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	16,333.
	<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	17,436.

Form **1040** (2020)

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► **Attach to Form 1040, 1040-SR, or 1040-NR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Joshua Z Nutt

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	21,159.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	24,305.
<b>8</b>	Other income. List type and amount ► UCE -10,200.	<b>8</b>	-10,200.
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	35,264.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	1,495.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	1,495.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 03/23/21 Intuit.cq.cfp.sp

Schedule 1 (Form 1040) 2020



**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

► **Attach to Form 1040, 1040-SR, or 1040-NR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Joshua Z Nutt

**Your social security number**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	2,990.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	2,990.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 03/23/21 Intuit.cq.cfp.sp

Schedule 2 (Form 1040) 2020

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Joshua Z Nutt</b>		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions) <b>Sales</b>	<b>B Enter code from instructions</b> <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-around;"> <span>►</span> <span>4</span><span>5</span><span>4</span><span>3</span><span>9</span><span>0</span> </div>	
<b>C</b>	Business name. If no separate business name, leave blank. <b>OH Energy Services LLC</b>	<b>D Employer ID number (EIN)</b> (see instr.) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-around;"> <span>8</span><span>4</span><span>2</span><span>7</span><span>6</span><span>0</span><span>9</span><span>7</span><span>5</span> </div>	
<b>E</b>	Business address (including suite or room no.) ► <b>266 Halidonhill Ln</b> City, town or post office, state, and ZIP code <b>Cincinnati, OH 45238-5738</b>		
<b>F</b>	Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify) ►</b>		
<b>G</b>	Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses . . . <b><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</b>		
<b>H</b>	If you started or acquired this business during 2020, check here . . . <b><input type="checkbox"/></b>		
<b>I</b>	Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . <b><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</b>		
<b>J</b>	If "Yes," did you or will you file required Form(s) 1099? . . . <b><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</b>		

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . <input type="checkbox"/>	<b>1</b>	60,227.
<b>2</b>	Returns and allowances . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . .	<b>3</b>	60,227.
<b>4</b>	Cost of goods sold (from line 42) . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . .	<b>5</b>	60,227.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . .	<b>7</b>	60,227.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . .	<b>8</b>	1,466.	<b>18</b>	Office expense (see instructions)	<b>18</b>	720.
<b>9</b>	Car and truck expenses (see instructions) . . .	<b>9</b>	8,814.	<b>19</b>	Pension and profit-sharing plans . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions) . . .	<b>11</b>	11,182.	<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depreciation . . .	<b>12</b>		<b>b</b>	Other business property . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . .	<b>13</b>	1,607.	<b>21</b>	Repairs and maintenance . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . .	<b>22</b>	
<b>15</b>	Insurance (other than health) . . .	<b>15</b>		<b>23</b>	Taxes and licenses . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . .	<b>16a</b>		<b>a</b>	Travel . . .	<b>24a</b>	
<b>b</b>	Other . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . .	<b>24b</b>	
<b>17</b>	Legal and professional services . . .	<b>17</b>		<b>25</b>	Utilities . . .	<b>25</b>	2,280.
<b>18</b>				<b>26</b>	Wages (less employment credits) . . .	<b>26</b>	
<b>19</b>				<b>27a</b>	Other expenses (from line 48) . . .	<b>27a</b>	8,425.
<b>20</b>				<b>b</b>	<b>Reserved for future use</b> . . .	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . .			<b>28</b>	34,494.		
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . .			<b>29</b>	25,733.		
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . .						
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29.			<b>31</b>	21,159.		
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						
				<b>32a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

**33** Method(s) used to value closing inventory:    **a** ☐ Cost    **b** ☐ Lower of cost or market    **c** ☐ Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation . . . . . ☐ **Yes**    ☐ **No**

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	
<b>38</b> Materials and supplies . . . . .	<b>38</b>	
<b>39</b> Other costs . . . . .	<b>39</b>	
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>	
<b>41</b> Inventory at end of year . . . . .	<b>41</b>	
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month/day/year)    ▶ \_\_\_\_\_

**44** Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_    **b** Commuting (see instructions) \_\_\_\_\_    **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes**    ☐ **No**

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes**    ☐ **No**

**47a** Do you have evidence to support your deduction? . . . . . ☐ **Yes**    ☐ **No**

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes**    ☐ **No**

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

Uniforms	148.
Video Equipment	351.
Vendor Fees	1,188.
Commission Fees	4,000.
Email and Website	1,338.
Zoom	192.
Quickbooks	154.
Adobe Applications	572.
See Line 48 Other Expenses	482.
<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 8,425.

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Joshua Z Nutt

Social security number of person  
with self-employment income ►

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . . **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . . **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . . **2** 21,159.

**3** Combine lines 1a, 1b, and 2 . . . . . **3** 21,159.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** 19,540.

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue . . . . . **4c** 19,540.

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b** 0.

**6** Add lines 4c and 5b . . . . . **6** 19,540.

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 . . . . . **7** 137,700

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a**

**b** Unreported tips subject to social security tax from Form 4137, line 10 . . . . . **8b**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **8c**

**d** Add lines 8a, 8b, and 8c . . . . . **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . **9** 137,700.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** 2,423.

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** 567.

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12** 2,990.

**13** **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** . . . . . **13** 1,495.

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$8,460, **or (b)** your net farm profits<sup>2</sup> were less than \$6,107.

**14** Maximum income for optional methods . . . . . **14** 5,640

**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,640. Also, include this amount on line 4b above . . . . . **15**

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,107 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14 . . . . . **16**

**17** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above . . . . . **17**

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

<b>18</b>	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>18</b>	0 .
<b>19</b>	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . .	<b>19</b>	
<b>20</b>	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>20</b>	
<b>21</b>	Combine lines 19 and 20 . . .	<b>21</b>	
If line 5b is zero, skip line 22 and enter -0- on line 23.			
<b>22</b>	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>22</b>	
<b>23</b>	Multiply line 22 by 92.35% (0.9235) . . .	<b>23</b>	0 .
<b>24</b>	Add lines 21 and 23 . . .	<b>24</b>	0 .
<b>25</b>	Enter the smaller of line 9 or line 24 . . .	<b>25</b>	0 .
<b>26</b>	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . .	<b>26</b>	0 .

BAA

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Schedule SE (Form 1040) 2020

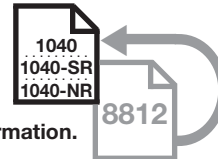
**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Additional Child Tax Credit**

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **47**

Name(s) shown on return

Joshua Z Nutt

**Part I All Filers**

**Caution:** If you file Form 2555, **stop here;** you cannot claim the additional child tax credit.

<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise, enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet. (See the instructions for Forms 1040 and 1040-SR, line 19, or the instructions for Form 1040-NR, line 19.)	<b>1</b>	2,000.
<b>2</b>	Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR	<b>2</b>	1,894.
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit	<b>3</b>	106.
<b>4</b>	Number of qualifying children under 17 with the required social security number: <u>1</u> x \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit	<b>4</b>	1,400.
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4	<b>5</b>	106.
<b>6a</b>	Earned income (see instructions)	<b>6a</b>	19,664.
<b>b</b>	Nontaxable combat pay (see instructions)	<b>6b</b>	
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result	<b>7</b>	17,164.
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result <b>Next.</b> On line 4, is the amount \$4,200 or more? <input checked="" type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	2,575.

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.	<b>9</b>	
<b>10</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040), line 8	<b>10</b>	
<b>11</b>	Add lines 9 and 10	<b>11</b>	
<b>12</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 10. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 10.	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit	<b>15</b>	106.
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Enter this amount on  
Form 1040, line 28;  
Form 1040-SR, line 28; or  
Form 1040-NR, line 28.

**Qualified Business Income Deduction  
Simplified Computation**

► Attach to your tax return.

► Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2020**Attachment  
Sequence No. **55**

Name(s) shown on return

Joshua Z Nutt

Your taxpayer identification number

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	OH Energy Services LLC	84-2760975	19,664.
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			

<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	19,664.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	19,664.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)	<b>5</b>		3,933.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>		
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>		
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)	<b>9</b>		
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9	<b>10</b>		3,933.
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b>	21,369.	
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	21,369.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)	<b>14</b>		4,274.
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►	<b>15</b>		3,933.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	( 0. )	
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	( 0. )	



**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

Name(s) of proprietor(s)

Joshua Z Nutt

Your social security number

**Part I Part of Your Home Used for Business Sales**

<b>1</b>	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>	300
<b>2</b>	Total area of home	<b>2</b>	1,450
<b>3</b>	Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	20.69 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
<b>4</b>	Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.
<b>5</b>	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	<b>5</b>	8,784 hr.
<b>6</b>	Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	
<b>7</b>	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	<b>7</b>	20.69 %

**Part II Figure Your Allowable Deduction**

<b>8</b>	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	<b>8</b>	22,722.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
<b>9</b>	Casualty losses (see instructions)	<b>9</b>	
<b>10</b>	Deductible mortgage interest (see instructions)	<b>10</b>	
<b>11</b>	Real estate taxes (see instructions)	<b>11</b>	
<b>12</b>	Add lines 9, 10, and 11	<b>12</b>	
<b>13</b>	Multiply line 12, column (b), by line 7	<b>13</b>	
<b>14</b>	Add line 12, column (a), and line 13	<b>14</b>	
<b>15</b>	Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	22,722.
<b>16</b>	Excess mortgage interest (see instructions)	<b>16</b>	
<b>17</b>	Excess real estate taxes (see instructions)	<b>17</b>	
<b>18</b>	Insurance	<b>18</b>	168.
<b>19</b>	Rent	<b>19</b>	17,388.
<b>20</b>	Repairs and maintenance	<b>20</b>	
<b>21</b>	Utilities	<b>21</b>	4,552.
<b>22</b>	Other expenses (see instructions)	<b>22</b>	
<b>23</b>	Add lines 16 through 22	<b>23</b>	22,108.
<b>24</b>	Multiply line 23, column (b), by line 7	<b>24</b>	4,574.
<b>25</b>	Carryover of prior year operating expenses (see instructions)	<b>25</b>	
<b>26</b>	Add line 23, column (a), line 24, and line 25	<b>26</b>	4,574.
<b>27</b>	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	<b>27</b>	4,574.
<b>28</b>	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	<b>28</b>	18,148.
<b>29</b>	Excess casualty losses (see instructions)	<b>29</b>	
<b>30</b>	Depreciation of your home from line 42 below	<b>30</b>	
<b>31</b>	Carryover of prior year excess casualty losses and depreciation (see instructions)	<b>31</b>	
<b>32</b>	Add lines 29 through 31	<b>32</b>	
<b>33</b>	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	<b>33</b>	
<b>34</b>	Add lines 14, 27, and 33	<b>34</b>	4,574.
<b>35</b>	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	<b>35</b>	
<b>36</b>	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions. ►	<b>36</b>	4,574.

**Part III Depreciation of Your Home**

<b>37</b>	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	<b>37</b>	
<b>38</b>	Value of land included on line 37	<b>38</b>	
<b>39</b>	Basis of building. Subtract line 38 from line 37	<b>39</b>	
<b>40</b>	Business basis of building. Multiply line 39 by line 7	<b>40</b>	
<b>41</b>	Depreciation percentage (see instructions)	<b>41</b>	%
<b>42</b>	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	<b>42</b>	

**Part IV Carryover of Unallowed Expenses to 2021**

<b>43</b>	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	<b>43</b>	0.
<b>44</b>	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	<b>44</b>	



Name(s) of Proprietor(s) <u>Joshua Z Nutt</u>	Your SSN _____
--	-------------------

Business name . . . . . Sales  
OH Energy Services

**Part I – Calculation of Line 7**

*Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:*

1 Area used exclusively for daycare . . . . .	<b>1</b>	_____
2 Total area of home. . . . .	<b>2</b>	_____
3 Business % for area used exclusively for daycare. Divide Line 1 by line 2 . . . .	<b>3</b>	_____ %
4 Area used only partly for daycare . . . . .	<b>4</b>	_____
5 Divide line 4 by line 2 . . . . .	<b>5</b>	_____ %
6 Multiply days used for daycare during year by hours used per day . . . . .	<b>6</b>	_____ hr
7 Total hours available for use during the year (366 x 24 hours). . . . .	<b>7</b>	_____ hr
8 Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E . . . . .	<b>8</b>	_____
9 Business % for area used only partly for daycare. Multiply line 8 by line 5 . . . .	<b>9</b>	_____ %
10 Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7 . . .	<b>10</b>	_____ %

**Part II – Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A**

*Calculation of business income limit when part of gross income is from a place of business other than this home office:*

1 Gross income from Schedule C, line 7 . . . . .	<b>1</b>	60,227.
2 Percent of gross income from business use of home reported on Schedule C . . . . .	<b>2</b>	95.00 %
3 Gross income from business use of home. Multiply line 1 by line 2 . . . . .	<b>3</b>	57,216.
4 Gain from business use of your home shown on Schedule D or Form 4797 . . . . .	<b>4</b>	_____
5 Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4 . . . . .	<b>5</b>	57,216.
6 Total expenses from Schedule C, line 28. . . . .	<b>6</b>	34,494.
7 If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i> . . . . .	<b>7</b>	_____
8 Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i> . . . . .	<b>8</b>	_____
9 Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8 or Simple Wks, ln A .	<b>9</b>	22,722.

**Part III – Calculation of Line 42**

1 Depreciation attributable to business use of home . . . . .	<b>1</b>	_____
2 Depreciation for additions and improvements attributable to business use of home . . . . .	<b>2</b>	_____
3 Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42. . . . .	<b>3</b>	_____

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

Joshua Z Nutt

Business or activity to which this form relates

Sch C Sales

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	1,040,000.
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	1,607.
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,590,000.
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0.
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	1,040,000.
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Computer	1,077.	1,077.
Camera G7x	530.	530.
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	1,607.
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	1,607.
<b>10</b> Carryover of disallowed deduction from line 13 of your 2019 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	22,766.
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	1,607.
<b>13</b> Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶	<b>13</b>	0.

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2020	<b>17</b>	0.
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	1,607.
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:								
Hyundai Sonata	02/01/2019	100.00 %						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .	15,146					
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	0					
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	15,146					
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
		X				
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .	X					
<b>36</b> Is another vehicle available for personal use?	X					

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2020 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2020 tax year . . . . .				<b>43</b>	
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	

**Special Depreciation Allowance Elections under  
IRC Section 168(k)(7)**

▶ Attach to your income tax return

Name(s) Shown on Return

Joshua Z Nutt

Tax Year: 2020

**Election Out of Qualified Economic Stimulus Property**

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified  
Economic Stimulus property for the following asset classes placed in service during  
the tax year ending: 12/31/2020

5 Year Property

7 Year Property

**Election Out of Qualified Second Generation Biofuel Plant Property**

Taxpayer hereby elects under IRC Section 168(l)(3)(D) out of having Qualified Second  
Generation Biofuel Plant property for the following asset classes placed in service during  
the tax year ending: \_\_\_\_\_

Additional information from your 2020 Federal Tax Return

Schedule C (Sales): Profit or Loss from Business

Line 48 Other Expenses

Continuation Statement

Description	Amount
Dropbox	144.
Mail Services	338.
Total	482.

**2020 Ohio IT 1040**  
**Individual Income Tax Return**  
Use only black ink/UPPERCASE letters.

20000133 Sequence No. 1

03 31 21

Check here if this is an **amended** return. Include the Ohio IT RE.  
Do **NOT** include a copy of the previously filed return.

Check here if claiming an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required)

▶▶ If deceased

Spouse's SSN (if filing jointly)

▶▶ If deceased

School district #  
(see instructions).

check box

check box

**SD# ▶▶ 3115**

First name

JOSHUA

M.I. Last name

Z NUTT

Spouse's first name (only if married filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

266 HALIDONHILL LN

Address line 2 (apartment number, suite number, etc.)

City

CINCINNATI

State

ZIP code

OH

45238

Ohio county (first four letters)

HAMI

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

**Residency Status** – Check only one for primary☒ Resident Part-year resident Nonresident ▶▶  
Indicate state

Check only one for spouse (if married filing jointly)

Resident Part-year resident Nonresident ▶▶  
Indicate state**Filing Status** – Check one (as reported on federal income tax return)☒ Single, head of household or qualifying widow(er)

Married filing jointly

Spouse's SSN

Married filing separately

**Ohio Nonresident Statement** – See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 and 1040-SR, line 11). Include page 1 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero..... 1. 33769 00

2a. Additions – Ohio Schedule A, line 10 (**INCLUDE SCHEDULE**)..... 2a. 00

2b. Deductions – Ohio Schedule A, line 39 (**INCLUDE SCHEDULE**)..... 2b. 17306 00

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero..... 3. 16463 00

4. Exemption amount (**INCLUDE SCHEDULE J** if claiming dependents)..... 4. 4800 00  
Number of exemptions including you and your spouse/dependents, if applicable: 2

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero)..... 5. 11663 00

6. Taxable business income – Ohio Schedule IT BUS, line 13 (**INCLUDE SCHEDULE**)..... 6. 0 00

7. Line 5 minus line 6 (if less than zero, enter zero)..... 7. 11663 00



MM-DD-YY

Code



SSN

7a. Amount from line 7 on page 1 .....	7a.	11663	00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0	00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 ( <b>INCLUDE SCHEDULE</b> ) .....	8b.	0	00
8c. Income tax liability before credits (line 8a plus line 8b) .....	8c.	0	00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 ( <b>INCLUDE SCHEDULE</b> ) .....	9.	40	00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0	00
11. Interest penalty on underpayment of estimated tax ( <b>include Ohio IT/SD 2210</b> ).....	11.		00
12. Use tax due on internet, mail order or other out-of-state purchases (see instructions) .....	12.		00
13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0	00
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 ( <b>INCLUDE SCHEDULE</b> ) .....	14.		00
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return .....	15.		00
16. Refundable credits – Ohio Schedule of Credits, line 40 ( <b>INCLUDE SCHEDULE</b> ) .....	16.		00
17. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	17.		00
18. <b>Total Ohio tax payments</b> (add lines 14, 15, 16 and 17).....	18.		00
19. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	19.		00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.		00
<b><u>If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</u></b>			
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0	00
22. Interest due on late payment of tax (see instructions) .....	22.		00
23. <b>TOTAL AMOUNT DUE</b> (line 21 plus line 22). <b>Include Ohio IT 40P (if original return) or IT 40XP</b> <b>(if amended return) and make check payable to "Ohio Treasurer of State"</b> .....	23.	0	00
24. Overpayment (line 20 minus line 13) .....	24.		00
25. <b>Original return only</b> – amount of line 24 to be credited toward next year's income tax liability.....	25.		00
26. <b>Original return only</b> – amount of line 24 to be donated:			
a. Ohio History Fund	b. State nature preserves	c. Breast/Cervical Cancer	
00	00	00	
d. Wishes for Sick Children	e. Wildlife species	f. Military injury relief	Total ....26g.
00	00	00	00
27. <b>REFUND</b> (line 24 minus lines 25 and 26g).....	<b>YOUR REFUND ▶ 27.</b>		00

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

► Primary signature \_\_\_\_\_ Phone number ( 859 ) 445-9390

► Spouse's signature \_\_\_\_\_ Date (MM/DD/YY) \_\_\_\_\_

Check here to authorize your preparer to discuss this return with the Department.

Preparer's printed name SELF-PREPARED Phone number

Preparer's TIN (PTIN) P

If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.

**NO Payment Included – Mail to:**

Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43270-2679

**Payment Included – Mail to:**

Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057



0033  
Department of  
Taxation

**2020 Ohio Schedule A**  
**Income Adjustments**  
Use only black ink/UPPERCASE letters.



20000333

Primary taxpayer's SSN

03 31 21

Sequence No. 3

**Additions**

(Add the following if not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....	1.	00
2. Certain Ohio pass-through entity taxes paid .....	2.	00
3. Ohio 529 plan funds used for non-qualified expenses .....	3.	00
4. Losses from sale or disposition of Ohio public obligations.....	4.	00
5. Nonmedical withdrawals from a medical savings account .....	5.	00
6. Reimbursement of expenses previously deducted on an Ohio income tax return .....	6.	00

**Federal**

7. Internal Revenue Code 168(k) and 179 depreciation expense addback .....	7.	00
8. Exempt federal interest and dividends subject to state taxation .....	8.	00
9. Federal conformity additions .....	9.	00
10. <b>Total additions</b> (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .....	10.	00

**Deductions**

(Deduct the following if included on Ohio IT 1040, line 1)

11. Business income deduction – Ohio Schedule IT BUS, line 11 .....	11.	17306 00
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	00
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..	13.	00
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....	14.	00
15. Certain railroad retirement benefits .....	15.	00
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....	16.	00
17. Amounts contributed to an Ohio county's individual development account program .....	17.	00
18. Amounts contributed to STABLE account: Ohio's ABLE plan .....	18.	00
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period .....	19.	00

**Federal**

20. Federal interest and dividends exempt from state taxation.....	20.	00
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	00
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	00



# 2020 Ohio Schedule A

## Income Adjustments

Primary taxpayer's SSN



20000433 Sequence No. 4

23. Repayment of income reported in a prior year .....	23.	00
24. Wage expense not deducted based on the federal work opportunity tax credit .....	24.	00
25. Federal conformity deductions .....	25.	00

### Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio.....	26.	00
27. Compensation earned by nonresident military servicemembers and their civilian spouses .....	27.	00
28. Uniformed services retirement income.....	28.	00
29. Military injury relief fund grants and veteran's disability severance payments .....	29.	00
30. Certain Ohio National Guard reimbursements and benefits.....	30.	00

### Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan .....	31.	00
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	32.	00
33. Ohio educator expenses in excess of federal deduction.....	33.	00

### Medical

34. Disability benefits .....	34.	00
35. Survivor benefits.....	35.	00
36. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....	36.	00
37. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) .....	37.	00
38. Qualified organ donor expenses .....	38.	00
39. <b>Total deductions</b> (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....	39.	17306 00



## 2020 Ohio Schedule of Credits

Primary taxpayer's SSN



20280133

Sequence No. 7

03 31 21

**Nonrefundable Credits**

1. Tax liability before credits (from Ohio IT 1040, line 8c) .....	1.	0	00
2. Retirement income credit (see instructions for table; <b>include 1099-R forms</b> ) .....	2.	00	
3. Lump sum retirement credit (see instructions for worksheet; <b>include a copy</b> ) .....	3.	00	
4. Senior citizen credit (must be 65 or older to claim this credit) .....	4.	00	
5. Lump sum distribution credit (see instructions for worksheet; <b>include a copy</b> ) .....	5.	00	
6. Child care & dependent care credit (see instructions for worksheet; <b>include a copy</b> ) .....	6.	00	
7. Displaced worker training credit (see instructions for all required documentation; <b>include copies</b> ) .....	7.	00	
7a. Campaign contribution credit for Ohio statewide office or General Assembly .....	7a.	0	00
8. Income-based exemption credit (\$20 times the number of exemptions) .....	8.	40	00
9. Total (add lines 2 through 8) .....	9.	40	00
10. Tax less credits (line 1 minus line 9; if less than zero, enter zero) .....	10.	0	00
11. Joint filing credit (see instructions for table).                      % times line 10, up to \$650 .....	11.	0	00
12. Earned income credit .....	12.	00	
13. Ohio adoption credit .....	13.	00	
14. Nonrefundable job retention credit ( <b>include a copy of the credit certificate</b> ) .....	14.	00	
15. Credit for eligible new employees in an enterprise zone ( <b>include a copy of the credit certificate</b> ) ...	15.	00	
16. Credit for purchases of grape production property .....	16.	00	
17. InvestOhio credit ( <b>include a copy of the credit certificate</b> ) .....	17.	00	
18. Lead abatement credit ( <b>include a copy of the credit certificate</b> ) .....	18.	00	
19. Opportunity zone investment credit ( <b>include a copy of the credit certificate</b> ) .....	19.	00	
20. Technology investment credit carryforward ( <b>include a copy of the credit certificate</b> ) .....	20.	00	
21. Enterprise zone day care & training credits ( <b>include a copy of the credit certificate</b> ) .....	21.	00	
22. Research & development credit ( <b>include a copy of the credit certificate</b> ) .....	22.	00	
23. Nonrefundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ) .....	23.	00	
24. Total (add lines 11 through 23) .....	24.	0	00
25. Tax less additional credits (line 10 minus line 24; if less than zero, enter zero) .....	25.	0	00



**Nonresident Credit**

Date of nonresidency	to	State of residency	
26. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy) .....			00
27. Ohio adjusted gross income (Ohio IT 1040, line 3) .....			00
28. Divide line 26 by line 27 and enter the result here (four digits; do not round). Multiply this factor by line 25 to calculate your nonresident credit .....			00

**Resident Credit**

29. Portion of Ohio adjusted gross income taxed by another state or the District of Columbia while an Ohio resident- Ohio IT RC, line 1a (include a copy) .....		00
30. Ohio adjusted gross income (Ohio IT 1040, line 3) .....		00
31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by line 25 and enter the result here .....		00
32. 2020 income tax liability after credits paid to another state or the District of Columbia Ohio IT RC, line 1b (include a copy) .....		00
33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax .....		00
34. <b>Total nonrefundable credits</b> (add lines 9, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) ....		40 00

**Refundable Credits**

35. Refundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ) .....		00
36. Refundable job creation credit & job retention credit ( <b>include a copy of the credit certificate</b> ) .....		00
37. Pass-through entity credit ( <b>include a copy of the Ohio IT K-1s</b> ) .....		00
38. Motion picture & Broadway theatrical production credit ( <b>include a copy of the credit certificate</b> ) .....		00
39. Venture capital credit ( <b>include a copy of the credit certificate</b> ) .....		00
40. <b>Total refundable credits</b> (add lines 35 through 39; enter here and on Ohio IT 1040, line 16) .....		00



0033  
Department of  
Taxation

# 2020 Ohio Schedule IT BUS

## Business Income

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



20260133

Sequence No. 5

03 31 21

Enter all business income that you (and your spouse, if filing jointly) received during the tax year on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

### Part 1 – Business Income From IRS Schedules

**Note:** Do not include amounts listed on the IRS schedules below that are nonbusiness income.

See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

1. Schedule B – Interest and Ordinary Dividends .....	1.	00
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	17306 00
3. Schedule D – Capital Gains and Losses.....	3.	00
4. Schedule E – Supplemental Income and Loss.....	4.	00
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....	5.	00
6. Schedule F – Profit or Loss From Farming .....	6.	00
7. Other business income or loss not reported above (e.g. form 4797 amounts) .....	7.	00
8. Total business income (add lines 1 through 7).....	8.	17306 00

### Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; <b>stop here</b> and do not complete Part 3 .....	9.	17306 00
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately .....	10.	250000 00
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	17306 00

### Part 3 – Taxable Business Income

**Note:** If Ohio IT 1040, line 5 is zero, do **not** complete Part 3.

12. Line 9 minus line 11 .....	12.	0 00
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6.....	13.	0 00
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	0 00



# 2020 Ohio Schedule IT BUS

## Business Income



20260233

Primary taxpayer's SSN

Sequence No. 6

### Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your, and your spouse's if filing jointly, ownership percentage (if any) in the spaces provided. You must enter the 6-digit NAICS code of the business, found at [naics.com/search](https://naics.com/search). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
842760975	100.00 %	%	454390

Business name

OH ENERGY SERVICES LLC

2. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name

3. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name

4. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name

5. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name

6. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name

7. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name

8. FEIN / SSN	Primary ownership	Spouse's ownership	6-digit NAICS code
	%	%	

Business name



0033  
Department of  
Taxation

# Ohio Schedule J Dependents

Use only black ink/UPPERCASE letters.



20230133

03 31 21

Tax Year  
**2020**

Primary taxpayer's SSN

Sequence No. **9**

**Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule.** Use this schedule to claim dependents. Complete all fields for each dependent you list. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if there are not enough boxes to spell it out completely.

1. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

DAUGHTER

Dependent's first name

M.I. Dependent's last name

AUDREY

NUTT

2. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name

M.I. Dependent's last name

3. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name

M.I. Dependent's last name

4. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name

M.I. Dependent's last name

5. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name

M.I. Dependent's last name

6. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name

M.I. Dependent's last name

7. Dependent's SSN Dependent's date of birth (MM-DD-YYYY) Dependent's relationship to you

Dependent's first name

M.I. Dependent's last name



**Filing Status** ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Joshua Z		Last name Nutt		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 266 Halidonhill Ln				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Cincinnati			State OH	ZIP code 452385738	
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name Last name				Child tax credit	Credit for other dependents
Audrey Nutt			Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	
<b>Standard Deduction for—</b> <ul style="list-style-type: none"><li>• Single or Married filing separately, \$12,400</li><li>• Married filing jointly or Qualifying widow(er), \$24,800</li><li>• Head of household, \$18,650</li><li>• If you checked any box under <b>Standard Deduction</b>, see instructions.</li></ul>	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 9 . . . . .	<b>8</b>	35,264.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	35,264.
	<b>10</b>	Adjustments to income:		
	<b>a</b>	From Schedule 1, line 22 . . . . .	<b>10a</b>	1,495.
	<b>b</b>	Charitable contributions if you take the standard deduction. See instructions	<b>10b</b>	
	<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶	<b>10c</b>	1,495.
	<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	33,769.
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	12,400.
	<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>13</b>	3,933.
	<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	16,333.
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	17,436.	

Form **1040** (2020)



**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► **Attach to Form 1040, 1040-SR, or 1040-NR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Joshua Z Nutt

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	21,159.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	24,305.
<b>8</b>	Other income. List type and amount ► UCE -10,200.	<b>8</b>	-10,200.
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	35,264.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	1,495.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	1,495.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 03/23/21 Intuit.cq.cfp.sp

Schedule 1 (Form 1040) 2020

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

► **Attach to Form 1040, 1040-SR, or 1040-NR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Joshua Z Nutt

**Your social security number**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	2,990.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)_____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	2,990.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 03/23/21 Intuit.cq.cfp.sp

Schedule 2 (Form 1040) 2020



## At a glance

### FICO® Score 8

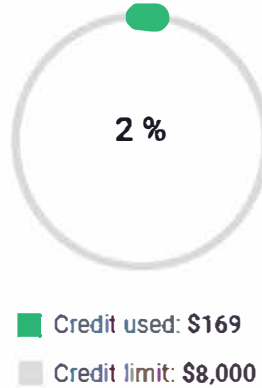
**689** FICO® SCORE 8  
Experian data Nov 8, 2021



#### Account summary

Open accounts	15
Self-reported accounts	0
Accounts ever late	13
Closed accounts	7
Collections	1
Average account age	5 yrs 1 mo
Oldest account	8 yrs 2 mos

#### Overall credit usage



#### Debt summary

Credit card and credit line debt	\$169
Self-reported account balance	\$0
Loan debt	\$170,205
Collections debt	\$0
Total debt	\$170,374



## Personal information

Name  
**JOSHUA Z NUTT**

Also known as

-

Generational identifier

-

Year of birth  
**1995**

Addresses  
**311 SOUTHERN AVE  
CINCINNATI, OH 45215-4719**

**266 HALIDONHILL LN  
CINCINNATI, OH 45238-5738**

**2937 HOLLY HILL DR  
BURLINGTON, KY 41005-9488**

Employers  
**THE MENS WEARHOUSE**

#### Personal statements

No Statement(s) present at this time

## Filing Status

☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial <b>Joshua Z</b>	Last name <b>Nutt</b>	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>266 Halidonhill Ln</b>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Cincinnati OH 45238-5738</b>		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ► <input type="checkbox"/>		

## Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

## Age/Blindness

You: ☐ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

## Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Standard Deduction for—**

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		1	19,812.
2a	Tax-exempt interest . . . . .	2a		
3a	Qualified dividends . . . . .	3a		
4a	IRA distributions . . . . .	4a		
c	Pensions and annuities . . . . .	4c		
5a	Social security benefits . . . . .	5a		
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		6	
7a	Other income from Schedule 1, line 9 . . . . .		7a	11,317.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .		7b	43,562.
8a	Adjustments to income from Schedule 1, line 22 . . . . .		8a	800.
b	Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .		8b	42,762.
9	Standard deduction or itemized deductions (from Schedule A) . . . . .	9	12,200.	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	10	2,103.	
11a	Add lines 9 and 10 . . . . .		11a	14,303.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .		11b	28,459.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)

<b>12a</b>	<b>Tax</b> (see Inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>12a</b>	<b>3,223.</b>																				
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total . . . . .	<b>12b</b>	<b>3,223.</b>																				
<b>13a</b>	Child tax credit or credit for other dependents . . . . .	<b>13a</b>																					
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total . . . . .	<b>13b</b>																					
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0- . . . . .	<b>14</b>	<b>3,223.</b>																				
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10 . . . . .	<b>15</b>	<b>1,709.</b>																				
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b> . . . . .	<b>16</b>	<b>4,932.</b>																				
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099 . . . . .	<b>17</b>	<b>4,801.</b>																				
<b>18</b>	Other payments and refundable credits:																						
<b>a</b>	Earned income credit (EIC) . . . . .	<b>18a</b>																					
<b>b</b>	Additional child tax credit. Attach Schedule 8812 . . . . .	<b>18b</b>																					
<b>c</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>18c</b>																					
<b>d</b>	Schedule 3, line 14 . . . . .	<b>18d</b>																					
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b> . . . . .	<b>18e</b>																					
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b> . . . . .	<b>19</b>	<b>4,801.</b>																				
<b>Refund</b>	<b>20</b> If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b> . . . . .	<b>20</b>																					
	<b>21a</b> Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>21a</b>																					
Direct deposit? See instructions.	<b>b</b> Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	<b>d</b> Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	<b>22</b> Amount of line 20 you want <b>applied to your 2020 estimated tax</b> . . . . .	<b>22</b>																					
<b>Amount You Owe</b>	<b>23</b> <b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions . . . . .	<b>23</b>	<b>131.</b>																				
	<b>24</b> Estimated tax penalty (see instructions) . . . . .	<b>24</b>																					

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

**Third Party Designee**

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation <b>Sales Consultant</b>	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>
Phone no. <input type="text"/>	Email address <input type="text"/>		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name <b>Self-Prepared</b>	Phone no. <input type="text"/>		Firm's EIN <input type="text"/>	
Firm's address <input type="text"/>				

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

BAA

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Form **1040** (2019)

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► **Attach to Form 1040 or 1040-SR.**

► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Joshua Z Nutt

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . . .

☐ Yes ☒ No

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	11,317.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ►	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	11,317.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	800.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	800.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

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**Schedule 1 (Form 1040 or 1040-SR) 2019**

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

► **Attach to Form 1040 or 1040-SR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Joshua Z Nutt

Your social security number

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	1,599.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . . <b>No</b> . . . . .	<b>6</b>	110.
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) . . . . .	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	1,709.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

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**Schedule 2 (Form 1040 or 1040-SR) 2019**

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Joshua Z Nutt</b>		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions) <b>Sales</b>	<b>B Enter code from instructions</b> ► <b>4 5 4 3 9 0</b>	
<b>C</b>	Business name. If no separate business name, leave blank. <b>OH Energy Services LLC</b>	<b>D Employer ID number (EIN)</b> (see instr.) <b>8 4 2 7 6 0 9 7 5</b>	
<b>E</b> Business address (including suite or room no.) ► <b>266 Halidonhill Ln</b> City, town or post office, state, and ZIP code <b>Cincinnati, OH 45238-5738</b>			
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify) ►</b>			
<b>G</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>H</b> If you started or acquired this business during 2019, check here . . . . . <input checked="" type="checkbox"/>			
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	57,345.
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	57,345.
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	57,345.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	57,345.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . . . .	<b>8</b>	3,092.	<b>18</b>	Office expense (see instructions)	<b>18</b>	381.
<b>9</b>	Car and truck expenses (see instructions). . . . .	<b>9</b>	24,872.	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>	4,645.	<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	912.	<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	2,356.
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	974.
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	590.
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>25</b>	1,859.
<b>18</b>				<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>19</b>				<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	2,221.
<b>20</b>				<b>b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	41,902.				
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	15,443.				
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>	4,126.				
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	11,317.				
<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		



**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>
<b>38</b>	Materials and supplies . . . . . <b>38</b>
<b>39</b>	Other costs . . . . . <b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b>
<b>41</b>	Inventory at end of year . . . . . <b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ▶ .....
<b>44</b>	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
<b>a</b>	Business .....
<b>b</b>	Commuting (see instructions) .....
<b>c</b>	Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

Uniforms .....	2,221.
.....	
.....	
.....	
.....	
.....	
.....	
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b> 2,221.

**SCHEDULE SE**  
**(Form 1040 or 1040-SR)**

**Self-Employment Tax**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

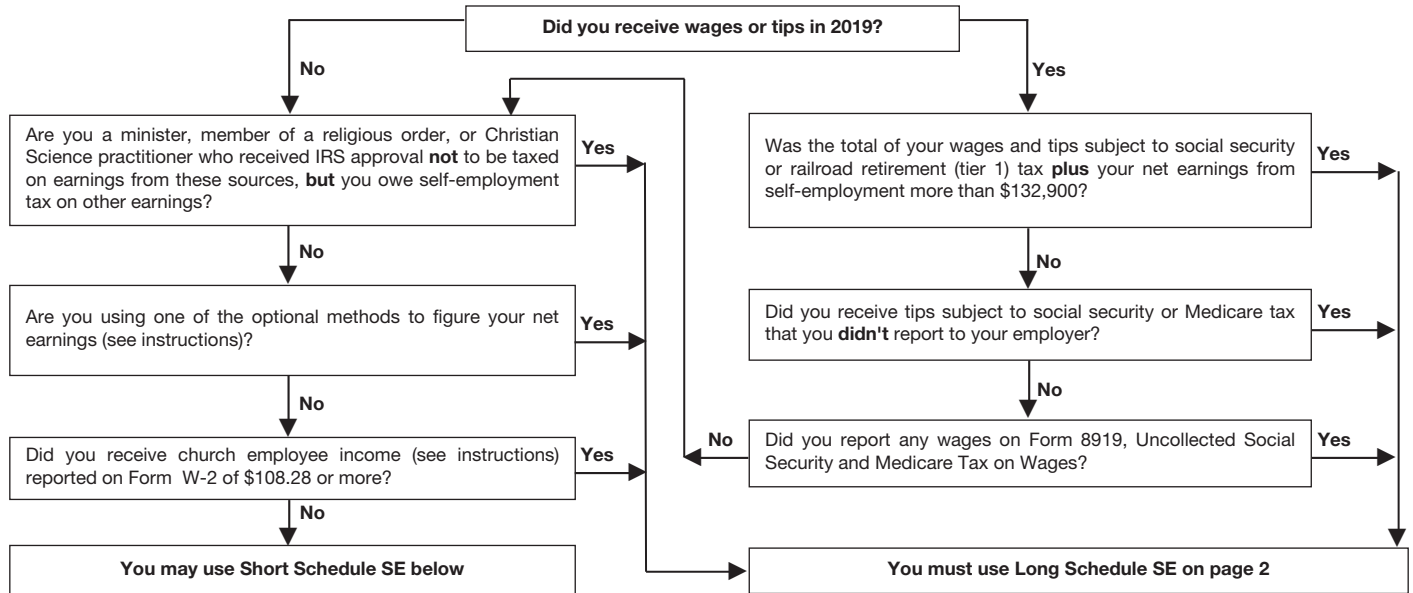
Joshua Z Nutt

Social security number of person  
with **self-employment** income ►

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	11,317.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	11,317.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ►	<b>4</b>	10,451.
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55</b> .	<b>5</b>	1,599.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27</b> . . . . .	<b>6</b>	800.

For Paperwork Reduction Act Notice, see your tax return instructions.

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Schedule SE (Form 1040 or 1040-SR) 2019

**Qualified Business Income Deduction  
Simplified Computation**

► Attach to your tax return.

► Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2019**Attachment  
Sequence No. **55**

Name(s) shown on return

Joshua Z Nutt

Your taxpayer identification number

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	OH Energy Services LLC	84-2760975	10,517.
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			

<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	10,517.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	10,517.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)			<b>5</b> 2,103.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>		
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>		
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)			<b>9</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9			<b>10</b> 2,103.
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b>	30,562.	
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	30,562.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)			<b>14</b> 6,112.
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►			<b>15</b> 2,103.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	( 0. )	
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	( 0. )	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

REV 08/20/20 Intuit.cq.cfp.sp

Form **8995** (2019)

**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040 or 1040-SR). Use a separate Form 8829 for each home you used for business during the year.**

► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

Name(s) of proprietor(s)

Joshua Z Nutt

Your social security number

**Part I Part of Your Home Used for Business** Sales

<b>1</b>	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>	440
<b>2</b>	Total area of home	<b>2</b>	2,450
<b>3</b>	Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	17.96 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
<b>4</b>	Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.
<b>5</b>	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	<b>5</b>	8,760 hr.
<b>6</b>	Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	
<b>7</b>	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	<b>7</b>	17.96 %

**Part II Figure Your Allowable Deduction**

<b>8</b>	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions)	<b>8</b>	15,443.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
<b>9</b>	Casualty losses (see instructions)	<b>9</b>	
<b>10</b>	Deductible mortgage interest (see instructions)	<b>10</b>	
<b>11</b>	Real estate taxes (see instructions)	<b>11</b>	
<b>12</b>	Add lines 9, 10, and 11	<b>12</b>	
<b>13</b>	Multiply line 12, column (b), by line 7	<b>13</b>	
<b>14</b>	Add line 12, column (a), and line 13	<b>14</b>	
<b>15</b>	Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	15,443.
<b>16</b>	Excess mortgage interest (see instructions)	<b>16</b>	
<b>17</b>	Excess real estate taxes (see instructions)	<b>17</b>	
<b>18</b>	Insurance	<b>18</b>	220.
<b>19</b>	Rent	<b>19</b>	18,126.
<b>20</b>	Repairs and maintenance	<b>20</b>	0.
<b>21</b>	Utilities	<b>21</b>	4,626.
<b>22</b>	Other expenses (see instructions)	<b>22</b>	0.
<b>23</b>	Add lines 16 through 22	<b>23</b>	0.
<b>24</b>	Multiply line 23, column (b), by line 7	<b>24</b>	4,126.
<b>25</b>	Carryover of prior year operating expenses (see instructions)	<b>25</b>	
<b>26</b>	Add line 23, column (a), line 24, and line 25	<b>26</b>	4,126.
<b>27</b>	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	<b>27</b>	4,126.
<b>28</b>	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	<b>28</b>	11,317.
<b>29</b>	Excess casualty losses (see instructions)	<b>29</b>	
<b>30</b>	Depreciation of your home from line 42 below	<b>30</b>	
<b>31</b>	Carryover of prior year excess casualty losses and depreciation (see instructions)	<b>31</b>	
<b>32</b>	Add lines 29 through 31	<b>32</b>	
<b>33</b>	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	<b>33</b>	
<b>34</b>	Add lines 14, 27, and 33	<b>34</b>	4,126.
<b>35</b>	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)	<b>35</b>	
<b>36</b>	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	<b>36</b>	4,126.

**Part III Depreciation of Your Home**

<b>37</b>	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	<b>37</b>	
<b>38</b>	Value of land included on line 37	<b>38</b>	
<b>39</b>	Basis of building. Subtract line 38 from line 37	<b>39</b>	
<b>40</b>	Business basis of building. Multiply line 39 by line 7	<b>40</b>	
<b>41</b>	Depreciation percentage (see instructions)	<b>41</b>	%
<b>42</b>	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	<b>42</b>	

**Part IV Carryover of Unallowed Expenses to 2020**

<b>43</b>	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	<b>43</b>	0.
<b>44</b>	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	<b>44</b>	

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2019**Attachment  
Sequence No. **179**

Name(s) shown on return

Joshua Z Nutt

Business or activity to which this form relates

Sch C Sales

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	1,020,000.
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	912.
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,550,000.
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0.
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	1,020,000.
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Home Computer	245.	245.
See Additional Section 179 Property Statement		667.
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	912.
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	912.
<b>10</b> Carryover of disallowed deduction from line 13 of your 2018 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	32,041.
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	912.
<b>13</b> Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	<b>13</b>	0.

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2019	<b>17</b>	
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	912.
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		<b>24b</b> If "Yes," is the evidence written? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
Hyundai Sonata	02/01/2019	100.00 %						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .	42,030					
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	0					
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	42,030					
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
		X				
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .	X					
<b>36</b> Is another vehicle available for personal use?	X					

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2019 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2019 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

**Special Depreciation Allowance Elections under  
IRC Section 168(k)(7)**

▶ Attach to your income tax return

Name(s) Shown on Return <u>Joshua Z Nutt</u>	Identification Number  
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Tax Year: 2019

**Election Out of Qualified Economic Stimulus Property**

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified  
Economic Stimulus property for the following asset classes placed in service during  
the tax year ending: 12/31/2019

<u>5 Year Property</u>
<u>7 Year Property</u>

# Tax History Report

► Keep for your records

2019

Name(s) Shown on Return

Joshua Z Nutt

	Five Year Tax History:				
	2015	2016	2017	2018	2019
Filing status . . . . .					Single
Total income . . . . .					43,562.
Adjustments to income					800.
Adjusted gross income					42,762.
Tax expense . . . . .					1,352.
Interest expense . . .					
Contributions . . . . .					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .					12,200.
Exemption amount . .					0.
QBI deduction . . . . .					2,103.
Taxable income . . . .					28,459.
Tax . . . . .					3,223.
Alternative min tax . .					
Total credits . . . . .					
Other taxes . . . . .					1,709.
Payments . . . . .					4,801.
Form 2210 penalty . .					
Amount owed . . . . .					131.
Applied to next year's estimated tax .					
Refund . . . . .					
Effective tax rate % . .					7.54
**Tax bracket % . . . .					12.0

\*\*Tax bracket % is based on Taxable income.



## IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund directly from the Internal Revenue Service ("IRS") for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

You can file your tax return electronically, select the Refund Processing Service ("RPS") for an additional fee of \$40.00 (the "RPS fee"), and have your federal income tax refund processed through a processor using banking services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website (IRS.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

This Agreement requires all disputes to be resolved by way of binding arbitration.  
The terms of the arbitration provision appear in Section 11.

Information regarding low-cost deposit accounts may be available at [www.mymoney.gov](http://www.mymoney.gov).

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

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WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN  No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks <sup>2</sup>	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks <sup>2</sup>	
ELECTRONIC FILING (E-FILE)  No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days <sup>2</sup>	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days <sup>2</sup>	
ELECTRONIC FILING (E-FILE)  Refund Processing Service	(a) Direct deposit to your personal bank account, or  (b) Load to your debit card <sup>1</sup> .	Usually within 21 days <sup>2</sup>	\$40.00 <sup>3</sup>

<sup>1</sup>You may incur additional charges from the issuer of the debit card if you select to have your tax refund loaded on a debit card.

<sup>2</sup>However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

<sup>3</sup>This fee consists of an RPS Fee, a TurboTax fee and any fees for additional products and services purchased. See Section 4 of the Refund Processing Service Agreement for more details.

Questions? Call 877-908-7228

**FORM 1040 or FORM 1040-SR WORKSHEET**  
**NOTE:** Form 1040, 1040-SR and Schedules 1 - 3 are fully calculated.

**2019**

Use this worksheet to enter all data which will flow to the Form 1040 or Form 1040SR and Schedules 1- 3.  
Use these QuickZooms to jump to the entry sections for Schedules 1- 3 on this Worksheet:

**Form 1040 or Form 1040SR Worksheet Navigation QuickZooms**

**QuickZoom** to Schedule 1 — Additional Income and Adjustments to Income . . . . . ► \_\_\_\_\_  
**QuickZoom** to Schedule 2 — Additional Taxes . . . . . ► \_\_\_\_\_  
**QuickZoom** to Schedule 3 — Additional Credits and Payments . . . . . ► \_\_\_\_\_

**Form 1040 or Form 1040-SR - Personal Info, Filing Status, Dependent Info**

For the year January 1 - December 31, 2019, or other tax year  
beginning \_\_\_\_\_, 2019, ending \_\_\_\_\_, 20 \_\_\_\_.

Your First Name \_\_\_\_\_ MI \_\_\_\_\_ Last Name \_\_\_\_\_ Your Social Security No. \_\_\_\_\_  
Joshua Z Nutt  
If Joint Return, Spouse's First Name MI Last Name Spouse's Social Security No. \_\_\_\_\_  
Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No. \_\_\_\_\_  
266 Halidonhill Ln  
City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code  
Cincinnati OH 45238-5738  
Foreign country name Foreign province/state/county Foreign postal code \_\_\_\_\_

**QuickZoom** to explanation statement for overseas extension . . . . . ►

**Presidential Election Campaign**

Checking a box below will not change your tax or refund.  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund . . . . . ► ☐ **You** . . . ☐ **Spouse**

**Filing Status**

Check only one box.  
All entries for filing status and dependents should be made on the Federal Information Worksheet.

- ☒ Single  
☐ Married filing jointly (even if only one had income)  
☐ Married filing separately. Enter spouse's SSN above and full name here. \_\_\_\_\_  
☐ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. . . . . ► \_\_\_\_\_  
☐ Qualifying widow(er) (See instructions)

If more than four dependents, see instructions and check here . . . ► ☐

<b>Dependents:</b> <b>(1)</b> First name		Last name	<b>(2)</b> Dependent's social security number	<b>(3)</b> Dependent's relationship to you	<b>(4)</b> ✓ if qualifies for (see instr): under age 17 qualify- ing for child tax credit		Credit for other dependents
_____	_____	_____	_____	_____	<div></div>	<div></div>	<div></div>
_____	_____	_____	_____	_____	<div></div>	<div></div>	<div></div>
_____	_____	_____	_____	_____	<div></div>	<div></div>	<div></div>
_____	_____	_____	_____	_____	<div></div>	<div></div>	<div></div>

**QuickZoom** to the Federal Information Worksheet . . . . .  
**QuickZoom** to the Dependent and Nondependent Information Worksheet . . . . .

<input type="checkbox"/>	Someone can claim you as a dependent
<input type="checkbox"/>	Someone can claim your spouse as a dependent

**a** Check if: ☐ **You** were born before January 2, 1955, ☐ Blind.  
☐ **Spouse** was born before January 2, 1955, ☐ Blind.  
**Total boxes checked** . . . . . ▶ **a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here . . . . . ▶ **b** ☐

**Form 1040 or Form 1040-SR, Lines 1 - 6**

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	19,812.
<b>2 a</b> Tax-exempt interest . . . . . <b>2a</b>		
<b>b</b> Taxable interest . . . . .	<b>2b</b>	
<b>3 a</b> Qualified dividends (see instructions) . . . . . <b>3a</b>		
<b>b</b> Ordinary dividends. Attach Schedule B if required . . . . .	<b>3b</b>	
<b>4</b> IRA distributions . . . . . <b>4a</b>		
Taxable amount (see instructions) . . . . .	<b>4b</b>	11,696.
Pensions and annuities . . . . . <b>4c</b>		
Taxable amount (see instructions) . . . . .	<b>4d</b>	737.
<b>5 a</b> Social security benefits . . . . . <b>5a</b>		
<b>b</b> Taxable amount (see instructions) . . . . .	<b>5b</b>	
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here. . . . . ▶ <input type="checkbox"/>	<b>6</b>	

**QuickZoom** to Schedule 1 — Additional Income and Adjustments to Income. . . . . ▶

**Form 1040 or Form 1040-SR, Lines 7 and 8**

<b>7 a</b> Other income from Schedule 1, line 9 . . . . .	<b>7a</b>	11,317.
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6 and 7a. This is your <b>total income</b> . . . . .	<b>7b</b>	43,562.
<b>8 a</b> Adjustments to income from Schedule 1, line 22 . . . . .	<b>8a</b>	800.
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . AGI including excludable Puerto Rico Income. . . . .	<b>8b</b>	42,762.

**Form 1040 or Form 1040-SR, Line 9 — Standard or Itemized Deduction**

<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) <b>Standard Deduction for —</b> <ul style="list-style-type: none"> <li>● People who checked blind or over 65 or who can be claimed as a dependent, see instructions.</li> <li>● All others: <ul style="list-style-type: none"> <li>● Single or Married filing separately: \$12,200</li> <li>● Married filing jointly or Qualifying widow(er): \$24,400</li> <li>● Head of household: \$18,350</li> </ul> </li> </ul> <b>QuickZoom</b> to the Standard Deduction Worksheet . . . . . <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> , see above . . . . . Subtract itemized or standard deduction from adjusted gross income amount . . . . .	<b>9</b>	12,200.
		30,562.

**Form 1040 or Form 1040-SR, Lines 10 - 12**

<b>10</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b>	2,103.
<b>11 a</b>	Add lines 9 and 10 . . . . .	<b>11a</b>	14,303.
<b>b</b>	<b>Taxable Income.</b> Subtract line 11a from line 8b . . . . .	<b>11b</b>	28,459.

<b>12 a</b>	<b>Tax.</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/>		
			3,223.
<b>b</b>	<b>Add</b> Schedule 2, line 3 and line 12a and enter total . . . . .	<b>12b</b>	3,223.
<b>QuickZoom</b> to Schedule 2 - Additional Tax section . . . . .			

**Form 1040 or Form 1040-SR, Line 13 - 16**

<b>13 a</b>	Child tax credit/credit for other dependents . . . . .	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7 and line 13a and enter the total. . . . .	<b>13b</b>	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0- . . . . .	<b>14</b>	3,223.
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10. . . . .	<b>15</b>	1,709.
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b> . . . . .	<b>16</b>	4,932.
<b>QuickZoom</b> to Schedule 3 — Additional Credits and Payments . . . . .			

**Form 1040 or Form 1040-SR, Lines 17 - 19**

<b>17</b>	Federal income tax withheld from Forms W-2 and 1099 . . . . .	<b>17</b>	4,801.
<b>18</b>	Other payments and refundable credits:		
<b>a</b>	Earned income credit (EIC) . . . . .		
	Nontaxable combat pay election . . . . .		
<b>b</b>	Add'l child tax credit. Attach Schedule 8812 . . . . .		
<b>c</b>	American opportunity credit from Form 8863, line 8. . . . .		
<b>d</b>	Schedule 3, line 14. . . . .		
<b>e</b>	Add lines 18a through 18d.		
	<b>These are your other payments and refundable credits</b> . . . . .	<b>18e</b>	
<b>19</b>	Add Lines 17 and 18e.		
	<b>These are your total payments</b> . . . . .	<b>19</b>	4,801.
<b>QuickZoom</b> to Schedule EIC Worksheet, pg. 2 if credit is not calculated . . . . .			
<b>QuickZoom</b> to "due diligence checklist" substitute for Form 8867 . . . . .			
<b>QuickZoom</b> to Schedule 3 — Additional Credits and Payments . . . . .			

**Form 1040 or Form 1040-SR, Lines 20 - 22**

<b>Refund:</b>			
<b>20</b>	If total Payments is more than total tax, subtract <b>total tax</b> from <b>payments</b> . This is the amount you <b>overpaid</b> . . . . .	<b>20</b>	
<b>21 a</b>	Amount of overpayment you want <b>refunded to you</b> . If Form 8888 is attached, check here. . . . .	<b>21</b>	
<b>b</b>	Routing number . . . . .		XXXXXXXXXX
<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number . . . . .		XXXXXXXXXXXXXXXXXXXX
<b>22</b>	Amount of overpayment on line 20 you want <b>applied to</b> <b>your 2020 estimated tax</b> . . . . .		

**Form 1040 or Form 1040SR, Lines 23 - 24**

<b>Amount You Owe:</b>			
<b>23</b>	Subtract line total payments from total tax . . . . .	<b>23</b>	131.
<b>24</b>	Estimated tax penalty (see instructions) . . . . .	<b>24</b>	
<b>QuickZoom</b> to Late Penalties and Interest Worksheet . . . . . <b>QuickZoom.</b> . . . .			

**Schedule 1 - Additional Income and Adjustments**

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? (Entry is required when Schedule 1 is part of the return). . . . ☐ Yes ☒ No

**Part I Additional Income**

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes (see instr.) . . .	<b>1</b>	
--	----------	--

**Alimony Received Smart Worksheet**

Taxpayer	Spouse	Date of divorce/sep	*
<b>A</b> _____	_____	_____	<input type="checkbox"/>
<b>B</b> _____	_____	_____	<input type="checkbox"/>

\* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nontaxable

<b>2 a</b> Alimony received. . . . Taxpayer _____ Spouse _____	<b>2a</b>	
<b>b</b> Date of original divorce or separation agreement . . . . . ▶ _____		
<b>3</b> Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	11,317.
<b>4</b> Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b> Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b> Unemployment compensation (see instr.) . . . . .	<b>7</b>	
<b>8</b> Other income. List type and amount (see instructions). _____ _____	<b>8</b>	
<b>9</b> Combine lines 1 through 8. Enter here and include on Form 1040 or 1040SR, line 7a . . . . . ▶ <b>Total Income.</b> Combine Form 1040 lines 1- 6 and Schedule 1, line 9 , enter on Form 1040, line 7b . . . . . ▶ 43,562.	<b>9</b>	11,317.
<b>Quickzoom to 1040 Worksheet, line 7b — Total Income. . . . . ▶ QuickZoom. . ▶</b>		

**Part II Adjustments to Income**

<b>10</b> Educator expenses . . . . .	<b>10</b>	
<b>11</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b> Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b> Moving expenses. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b> Deductible part of self-employment tax. Attach Schedule SE	<b>14</b>	800.
<b>15</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b> Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b> Penalty on early withdrawal of savings. . . . .	<b>17</b>	

**Alimony Paid Smart Worksheet**

Recipient's name	Recipient's SSN	Date of divorce/sep	*	Alimony paid
<b>A</b> _____	_____	_____	<input type="checkbox"/>	_____
<b>B</b> _____	_____	_____	<input type="checkbox"/>	_____

\* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nondeductible

<b>18 a</b> Alimony paid . . . . .	<b>18 a</b>	
<b>b</b> Recipient's SSN . . . . . ▶ _____		
<b>c</b> Date of original divorce or separation agreement . . . . . ▶ _____		
<b>19</b> IRA deduction . . . . .	<b>19</b>	
<b>20</b> Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b> Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b> Add lines 10 through 21 . . . . . These are your <b>adjustments to income.</b> Enter on Form 1040 or 1040-SR, line 8a	<b>22</b>	800.

**Schedule 2 - Additional Taxes****Part I Tax**

<b>1</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or Form 1040SR, line 12b . . . . . ▶	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	1,599.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 Explain underreported tips . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . NO.	<b>6</b>	110.
<b>7 a</b>	Household employment taxes from Schedule H . . . . .	<b>7 a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required . . . . .	<b>b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) . . ▶	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A. . . . . <b>9</b>		
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> Enter here and on Form 1040 or 1040-SR, line 15 . . . . . ▶ <b>Total tax</b> (add line 10 and Schedule 3, line 7b) . . . . .	<b>10</b>	1,709. 4,932.

**Schedule 3 - Additional Credits and Payments****Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required . . . . .	1	
2	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	2	
3	Education credits from Form 8863, line 19 . . . . .	3	
4	Retirement savings contributions credit. Attach Form 8880 . . . . .	4	
5	Residential Energy Credit. Attach Form 5695 . . . . .	5	
6	Other credits from Form:		
a	<input type="checkbox"/> 3800		
b	<input type="checkbox"/> 8801		
c	<input type="checkbox"/>		
7	Add lines 1 through 6 plus child tax credit/credit for other dependents line 13a Enter here and include on Form 1040 or 1040-SR, line 13b . . . . .	6	
a	Total non-refundable credits . . . . .	7	
b	Subtract total credits on line 7 from tax on line 12b above . . . . .		3,223.
<b>Quickzoom to 1040 Worksheet, line 16 — Total Tax</b> . . . . .		<b>QuickZoom.</b> . . . .	

**Part II Other Payments and Refundable Credits**

8	2019 estimated tax payments . . . . . and amount applied from 2018 return . . . . .	8	
9	Net premium tax credit. Attach Form 8962 . . . . .	9	
10	Amount paid with request for extension to file . . . . .	10	
11	Excess social security and tier 1 RRTA tax withheld . . . . .	11	
12	Credit for federal tax on fuels. Attach Form 4136 . . . . .	12	
13	Credits from Form:		
a	<input type="checkbox"/> 2439		
b	<input type="checkbox"/> <b>Reserved</b>		
c	<input type="checkbox"/> 8885		
d	<input type="checkbox"/>		
14	<b>Total Payments (Part II, lines 8-13) and Withholding (Form 1040, line 17).</b> . . . .	13	
	<b>Other Payments and Refundable Credits (Form 1040, line 18e)</b> . . . . .	14	4,801.

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? . . . . . ☐ **Yes.** Complete the following. ☒ **No**

Designee's Name . . . . .

Phone No. . . . . Personal Identification Number (PIN) . . . . .

**Signature and Paid Preparer****Sign Here**

Joint return? See instructions.  
Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature	Date	Your Occupation	If the IRS sent you an Identity Protection PIN, enter it here
Spouse's Signature. If joint, <b>both</b> must sign.	Date	Spouse's Occupation	
Daytime Phone No. (859) 445-9390			

**Paid Preparer's Use Only**

Print/Type Preparer's name	Preparer's PTIN	Check if:
Preparer's Signature	Date	<input type="checkbox"/> 3rd Party Designee
Firm's Address (or yours if self-employed)	Firm's EIN.	Phone No.
Self-Prepared	State	ZIP Code

**Filing Address Information**

Send Form 1040 to: You have chosen to electronically file this return.



Name(s) Shown on Return Joshua Z Nutt	Your SSN
--	----------

**Line 4b - Adjustment for trade or business income or loss**

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax . . . . .	

**Line 5b - Adjustment for gain or loss on dispositions**

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2018 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/>
	<input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax . . . . .	

**Capital gain/loss not included in net investment income**

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax . . . . .	

**Calculation of line 5b adjustment due to capital loss carryforward**

1	Net capital loss not included in net investment income . . . . .	1	0 .
2	Capital loss carryover to next year . . . . .	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0 .

**Line 7 - Other modifications to investment income**

1	Casualty and theft losses reported on Schedule A, line 15. . . . .	1	
2	Amounts reported on Form 8814, line 12 . . . . .	2	
3	Adjustment for distributions from estates and trusts . . . . .	3	
4	Schedules C and F income/loss included in net investment income. . . . .	4	
5	Substitute interest and dividend payments . . . . .	5	
6	Recovery of a prior year deduction . . . . .	6	
7		7	
8	Total other modifications to investment income . . . . .	8	

**Line 9b - State, local, and foreign income taxes allocable to net investment income**

1	State and local income taxes . . . . .	1	
2	Investment income. . . . .	2	
3	Total adjusted gross income . . . . .	3	
4	Divide line 2 by line 3. Enter result as a decimal amount. . . . .	4	
5	State and local income taxes allocable to investment income	5	
6	State and local taxes (Schedule A, line 5e) . . . . .	6	
7	Lesser of line 5 or line 6. . . . .	7	
8	Foreign income taxes . . . . .	8	
9	Foreign income taxes allocable to investment income. Line 8 times line 4. . . . .	9	
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income . . . . .	10	

**Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet****Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income**

1	Reserved	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income . . . . .	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3. . . . .	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 8 . . . . .	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation: . . . . .	6	
7	Subtract line 6 from line 5. . . . .	7	
8	Enter the lesser of line 7 or line 4 . . . . .	8	

**Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10**

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
<b>1</b> Reserved. . . . .		
<b>2</b> State, local, and foreign income taxes. . . . .	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
<b>3</b> _____	x	=
_____	x	=
_____	x	=
_____	x	=
Penalty on early withdrawal of savings . . . . .		
Other modifications:		
_____		
Total additional modifications to Form 8960, line 10 . . . . .		

**Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII****1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

**2) Former Passive Activity Suspended Losses - Schedule D**

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

**3) Former Passive Activity Suspended Losses - Form 4797**

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

## Federal Information Worksheet

► Keep for your records

2019

**Part I – Personal Information**Information in Part I is **completely calculated** from entries on Personal Information Worksheets.**Taxpayer:**

First name . . . . . Joshua  
 Middle initial . . . . . Z Suffix . . . . .  
 Last name . . . . . Nutt  
 Social security no. . . . .  
 Occupation . . . . . Sales Consultant  
 Date of birth . . . . . (mm/dd/yyyy)  
 Age as of 1-1-2020 . . . . . 24  
 Daytime phone . . . . . (859) 445-9390 Ext  
 Legally blind . . . . .  
 Date of death . . . . .

**Spouse:**

First name . . . . .  
 Middle initial . . . . . Suffix . . . . .  
 Last name . . . . .  
 Social security no. . . . .  
 Occupation . . . . .  
 Date of birth . . . . . (mm/dd/yyyy)  
 Age as of 1-1-2020 . . . . .  
 Daytime phone . . . . . Ext  
 Legally blind . . . . .  
 Date of death . . . . .

**Dependent of Someone Else:**

Can taxpayer be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☒ No  
 If yes, **was** taxpayer claimed as dependent on that person's return? . . . . . ☐ Yes ☒ No

**Credit for the Elderly or Disabled (Schedule R):**

Is the taxpayer retired on total and permanent disability? . . ☐ Yes ☐ No

**Presidential Election Campaign Fund:**

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☒ No

**Dependent of Someone Else:**

Can spouse be claimed as dependent of another person (such as parent)? . . ☐ Yes ☐ No  
 If yes, **was** spouse claimed as dependent on that person's return? . . . . . ☐ Yes ☐ No

**Credit for the Elderly or Disabled (Schedule R):**

Is the spouse retired on total and permanent disability? . . ☐ Yes ☐ No

**Presidential Election Campaign Fund:**

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

**Part II – Address and Federal Filing Status** (enter information in this section)**US Address:**

Address . . . . . 266 Halidonhill Ln Apt no. . . . .  
 City . . . . . Cincinnati State . . . . . OH ZIP code . . . . . 45238-5738

**Foreign Address:**

Check this box to use foreign address . . . ☐  
 Address . . . . . Apt no. . . . .  
 City . . . . .  
 Foreign code . . . . . Foreign country . . . . .  
 Foreign province/county . . . . . Foreign postal code . . . . .

APO/FPO/DPO address, check if appropriate . . . . . APO ☐ FPO ☐ DPO ☐

Home phone . . . . .  
 Check to print phone number on Form 1040 . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Print Form 1040-SR instead of Form 1040 . . . . . ☐ Yes ☒ No

**Federal filing status:**

☒ 1 Single  
☐ 2 Married filing jointly  
☐ 3 Married filing separately  
 Check this box if you **did not** live with your spouse at any time during the year. . . . . ☐  
 Check this box if you are eligible to claim your spouse's exemption/blind/over age 65 (see Help) . . . . . ☐  
☐ 4 Head of household  
 If the 'qualifying person' is your child but **not** your dependent:  
 Child's First name . . . . . MI . . . . . Last Name . . . . . Suffix . . . . .  
 Child's social security number . . . . .  
☐ 5 Qualifying widow(er)  
 Check the appropriate box for the year your spouse died . . . . . 2017 ☐ 2018 ☐  
 Are you a dependent with a qualifying child . . . . . Yes ☐ No ☐  
 Enter qualifying person's name:  
 Child's First name . . . . . MI . . . . . Last Name . . . . . Suffix . . . . .  
 Child's social security number . . . . .

**Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information**

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suffix	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)		E I C	Lived with taxpyr in U.S.	Not qual credit other dep Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr	Qualified child/dep care exps incurred and paid 2019					

\* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

**Part IV – Earned Income Credit Information** (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? . . . . . ☐ Yes ☐ No  
 Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2019? . . . . . ☐ Yes ☐ No  
 If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) . . . . . ☐  
 Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2019 . . . . . ☐  
 Check if you were notified by the IRS that EIC cannot be claimed in 2019 or if you are ineligible to claim the EIC in 2019 for any other reason . . . . . ☐

**Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)**

Do you want to elect **direct deposit** of any federal tax refund? . . . . . ☐ Yes ☒ No  
 Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☒ Yes ☐ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . . ☐ Chase Bank

Check the appropriate box . . . . . ☐ Checking ☒ Savings ☐

Routing number . . . . . ☐ Account number . . . . . ☐

**Enter the following information only if you are requesting direct debit of balance due:**

Enter the payment date to withdraw from the account above . . . . . ☐ 02/21/2020  
 Balance-due amount from this return . . . . . ☐ 131.

**Amended Returns:**

Do you want to elect **direct debit** of federal **amended** balance due (e-File only)? . . . ☐ Yes ☐ No  
 Enter the payment date to withdraw from the account above . . . . . ☐  
 Balance-due amount from this **amended** return . . . . . ☐

**Part VI – Additional Information for Your Federal Return****Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction . . . . . ☐  
 Check this box if you are married filing separately and your spouse itemized deductions . . . . . ☐  
 Check this box to take the standard deduction even if less than itemized deductions . . . . . ☐

**Real Estate Professionals:**

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) . . . . . ☐ Yes ☐ No

**Credit for Qualified Retirement Savings Contributions (Form 8880):**

Is the taxpayer a full-time student? . . . . . ☐ Yes ☐ No  
 Is the spouse a full-time student? . . . . . ☐ Yes ☐ No

**American Opportunity and Lifetime Learning Credit (Form 8863)**

For 2019, were you (or your spouse if married) a nonresident alien for any part of the year, and did not elect to be treated as a resident alien? . . . . . ☐ Yes ☐ No

**Foreign Tax Credit (Form 1116):**

Check this box to file Form 1116 even if you're not required to file Form 1116 . . . . . ☐  
 Resident country . . . . . ☐ USA

**Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:**

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands . . . . . ☐  
 Excludable income from Puerto Rico . . . . . ☐

**Dual Status Alien Return:**

Check this box if you are a dual-status alien . . . . . ☐  
 Check this box to print 'DUAL-STATUS STATEMENT' on Form 1040 . . . . . ☐

**Third Party Designee:**

**Caution:** Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? . . . . . ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name . . . . . ☐

Third party designee phone number . . . ☐

Personal Identification number (enter any 5 numbers) . . ☐

**Part VI – Additional Information for Your Federal Return - Continued****Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed  
returns when Form 1310 is not filed or it is not the  
surviving spouse . . . . . ▶ \_\_\_\_\_

**Part VII – State Filing Information****Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here . . . . . ▶ \_\_\_\_\_

If the IRS sent the spouse an Identity Protection PIN, enter it here . . . . . ▶ \_\_\_\_\_

**Taxpayer:**

Enter the taxpayer's state of residence as of December 31, 2019 . . . . . ▶ OH

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year . . . . . ▶ ☐

Taxpayer is a resident of the state above for only part of year . . . . . ▶ ☒

Date the taxpayer established residence in state above . . . . . ▶ 10/15/2019

In which state (or foreign country) did the taxpayer reside before this change? . . . . . ▶ KY

**Spouse:**

Enter the spouse's state of residence as of December 31, 2019 . . . . . ▶ \_\_\_\_\_

Check the appropriate box:

Spouse is a resident of the state above for the entire year . . . . . ▶ ☐

Spouse is a resident of the state above for only part of year . . . . . ▶ ☐

Date the spouse established residence in state above . . . . . ▶ \_\_\_\_\_

In which state (or foreign country) did the spouse reside before this change? . . . . . ▶ \_\_\_\_\_

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union . . . . . ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS . . . . . ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) . . . . . ▶ ☐

Use the PIN that you signed last year's tax return with.

Taxpayer's Prior year PIN \_\_\_\_\_

Spouse's Prior year PIN \_\_\_\_\_

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return 48169

Spouse's PIN used to sign the return \_\_\_\_\_

**Taxpayer:**

Drivers license or state ID number \_\_\_\_\_

Issued by what state

KY

License or ID

license . ▶

☒

ID . ▶

☐

neither . ▶

☐

decline. ▶

☐

**Spouse**

Drivers license or state ID number \_\_\_\_\_

Issued by what state

License or ID

license . ▶

☐

ID . ▶

☐

neither . ▶

☐

decline. ▶

☐

**Personal Information Worksheet  
For the Taxpayer**

**2019**

► Keep for your records

**QuickZoom** to another copy of Personal Information Worksheet . . . . . ►  
**QuickZoom** to Federal Information Worksheet . . . . . ►

**Part I – Taxpayer's Personal Information**

First name . . . Joshua Middle initial . Z Last name . . Nutt  
Suffix . . . . .

Social security no. . . . . Member of U.S. Armed Forces in 2019? . . ☐ Yes ☒ No

Date of birth . . . . . (mm/dd/yyyy) Sales age as of 1-1-2020 . . . . . 24

Occupation . . . Consultant Daytime phone . . . ( 859 ) 445-9390 Ext . . . . .

Marital status . . . Single

If widowed, check the appropriate box for the year your spouse died:

After 2019 ► ☐ 2019 . ► ☐ 2018 . ► ☐ 2017 . ► ☐ Before 2017 . ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help) . . . . . ► ☐ Yes ☐ No

Check if this person is legally blind . . . . . ► ☐ Yes ☒ No

If deceased, enter the date of death . . . . . ► (mm/dd/yyyy) . . . . .

Were you under the age of 16 as of 1-1-2020 and this is the first year you  
are filing a tax return? . . . . . ► ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? . . . . . ► ☐ Yes ☒ No

**Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer**

**1** Can someone (such as your parent) claim you as a dependent? . . . . . ► ☐ Yes ☒ No

**2** If you answered 'Yes' to question 1, are you actually claimed as a dependent  
on that person's tax return? . . . . . ► ☐ Yes ☒ No

*Questions 3 through 5 are only required for individuals who claim the  
American Opportunity Credit.*

**3** Were you a full-time student during any part of five months during 2019? . . . . . ► ☐ Yes ☐ No

**4** Did your earned income exceed one-half of your support? . . . . . ► ☐ Yes ☐ No

**5** Was at least one of your parents alive on December 31, 2019? . . . . . ► ☐ Yes ☐ No

**Part III – Taxpayer's State Residency Information**

Enter this person's state of residence as of December 31, 2019 . . . . . OH

Check the appropriate box:

This person is a resident of the state above for the entire year . . . . . ☐

This person is a resident of the state above for only part of year . . . . . ☒

Date this person established residence in state above . . . . . ► 10/15/2019

In which state (or foreign country) did this person reside before this change? . . . . . ► KY

**Part IV – Dependent Care Expenses**

Qualified dependent care expenses incurred and paid for this person in 2019 . . . . .

Unreimbursed medical expenses paid for qualifying person in 2019 . . . . .

Employment taxes paid for dependent care providers in 2019 . . . . .

Full-time student for 5 calendar months during 2019? . . . . . ► ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? . . . . . ► ☐ Yes ☐ No

This person is a qualifying person for the child and dependent care credit . . . . . ► ☐ Yes ☒ No



# Dependent and Nondependent Information Worksheet

2019

► Keep for your records

**QuickZoom** to another copy of Dependent and Nondependent Information Worksheet . . . . . ►  
**QuickZoom** to Federal Information Worksheet . . . . . ►

## Part I – Personal Information

First name . . . Audrey Middle initial . . . Last name . . . Nutt  
Suffix . . . . .

Social security no. . . . .

Date of birth . . . . . (mm/dd/yyyy) age as of 12-31-2019 . . . . . 4  
Did this person pass away in 2019 (deceased)? . . . ☐ Yes ☒ No Date of death . . . . .

Relationship to taxpayer or spouse . . . . . Daughter

**CAUTION:** If claiming a child other than your own, see **Relationship** in the Tax Help.

**NOTE:** The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.

Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? . . . . . ► ☐ Yes ☐ No

Dependency code \*. X — Is not a person in the current tax return

\*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled . . . . . ☐

Check this box if:

- The taxpayer filing this return is filing as Qualifying Widow(er)
- This dependency code for this dependent is type X
- This dependent would qualify as a qualifying child for the Qualifying Widow(er) filing status, except the dependent's gross income was \$4,200 or more, or was filing a married filing joint return, or the taxpayer could be claimed as a dependent

## Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? . . . . . ☒ Yes ☐ No  
Is this person a resident of Canada or Mexico? . . . . . ☐ Yes ☒ No

This person is adopted and you are a U.S. citizen or U.S. national . . . . . ☐

TurboTax Web Only:

Was the adoption final as of December 31, 2019? . . . . . ☐ Yes ☐ No

Was the person placed with you for adoption after 2019, or was the adoption final in 2019 or later? . . . . . ☐ Yes ☐ No

The adopted child lived with you all year . . . . . ☐ Yes ☐ No

\*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Child is a potentially qualifying child for earned income credit . . . . . ☐ Yes ☒ No  
Child is a nondependent, but may qualify for earned income credit . . . . . ☐ Yes ☒ No  
You, and no one else, is claiming this nondependent for the earned income credit. . . . . ☐ Yes ☐ No

Months lived with taxpayer in the United States . . . . . 5

Qualifying for the earned income credit \* . N — Non-qualifying person

\*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Check if Social Security number is **not** valid for employment . . . . . ☐

Check if this person is **not** a qualifying child for the child tax credit . . . . . ☒

Check if this person is **not** a qualifying person for the credit for other dependents . . . . . ☒

Dependent has ITIN . . . . . ☐

**Part III – Dependent Care Expenses**

Qualified child or dependent care expenses incurred and paid in 2019 . . . . . \_\_\_\_\_  
Unreimbursed medical expenses paid for qualifying person in 2019 . . . . . \_\_\_\_\_  
Employment taxes paid for dependent care providers in 2019 . . . . . \_\_\_\_\_  
Child or dependent is a qualifying person for the child and dependent care credit . . . . . ☐ Yes ☒ No  
Child is a nondependent, but may qualify for the child and dependent care credit . . . . . ☐ Yes ☒ No

**Part V – Dependent's State Residency Information**

Enter this person's state of residence as of December 31, 2019 . . . . . \_\_\_\_\_  
Check the appropriate box:  
This person is a resident of the state above for the entire year . . . . . ☐  
This person is a resident of the state above for only part of year . . . . . ☐  
    Date this person established residence in state above . . . . . ► \_\_\_\_\_  
    In which state (or foreign country) did this person reside before this change? . . . . . ► \_\_\_\_\_

**Part VI – Identity Protection Pin**

If the IRS sent an Identity Protection PIN for this dependent, enter it here . . . . . \_\_\_\_\_

► Keep for your records

Name(s) Shown on Return  
Joshua Z Nutt

Social Security Number

## Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
<b>1</b>	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	19,812.		19,812.
	Statutory wages reported on Schedule C . . . . .			
	Foreign wages included in total wages. . . . .			
	Unreported tips. . . . .	0.		0.
<b>2</b>	Total federal tax withheld . . . . .	2,388.		2,388.
<b>3 &amp; 7</b>	Total social security wages/tips . . . . .	20,158.		20,158.
<b>4</b>	Total social security tax withheld . . . . .	1,250.		1,250.
<b>5</b>	Total Medicare wages and tips . . . . .	20,158.		20,158.
<b>6</b>	Total Medicare tax withheld . . . . .	292.		292.
<b>8</b>	Total allocated tips . . . . .			
<b>9</b>	Not used . . . . .			
<b>10 a</b>	Total dependent care benefits . . . . .			
<b>b</b>	Offsite dependent care benefits			
<b>c</b>	Onsite dependent care benefits			
<b>11</b>	Total distributions from nonqualified plans . . .			
<b>12 a</b>	Total from Box 12 . . . . .	346.		346.
<b>b</b>	Elective deferrals to qualified plans . . . . .	346.		346.
<b>c</b>	Roth contrib. to 401(k), 403(b), 457(b) plans. .			
<b>d</b>	Deferrals to government 457 plans . . . . .			
<b>e</b>	Deferrals to non-government 457 plans . . . .			
<b>f</b>	Deferrals 409A nonqual deferred comp plan. .			
<b>g</b>	Income 409A nonqual deferred comp plan. . .			
<b>h</b>	Uncollected Medicare tax . . . . .			
<b>i</b>	Uncollected social security and RRTA tier 1 . .			
<b>j</b>	Uncollected RRTA tier 2 . . . . .			
<b>k</b>	Income from nonstatutory stock options . . . .			
<b>l</b>	Non-taxable combat pay . . . . .			
<b>m</b>	QSEHRA benefits . . . . .			
<b>n</b>	Total other items from box 12 . . . . .			
<b>14 a</b>	Total deductible mandatory state tax . . . . .			
<b>b</b>	Total deductible charitable contributions . . . .			
<b>c</b>	This line does not apply to TurboTax . . . . .			
<b>d</b>	Total RR Compensation . . . . .			
<b>e</b>	Total RR Tier 1 tax . . . . .			
<b>f</b>	Total RR Tier 2 tax . . . . .			
<b>g</b>	Total RR Medicare tax . . . . .			
<b>h</b>	Total RR Additional Medicare tax . . . . .			
<b>i</b>	Total RRTA tips. . . . .			
<b>j</b>	Total other items from box 14 . . . . .			
<b>16</b>	Total state wages and tips . . . . .	19,812.		19,812.
<b>17</b>	Total state tax withheld . . . . .	936.		936.
<b>19</b>	Total local tax withheld. . . . .	416.		416.

Name  
Joshua Z Nutt

Social Security Number

**Spouse's W-2**  
**Do not transfer this W-2 to next year****Military:** Complete **Part VI** on Page 2 below.

**a** Employee's social security no. . . -

**b** Employer ID number (EIN). . . 20-5872893

**c** Employer's name, address, and ZIP code  
TXU RETAIL SERVICES COMPANY

Street 1601 BRYAN ST

City DALLAS

State TX ZIP Code 75201

Foreign Province \_\_\_\_\_

Foreign Postal Code \_\_\_\_\_

Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
19,812.13

**3** Social security wages  
20,158.33

**5** Medicare wages and tips  
20,158.33

**7** Social security tips  
\_\_\_\_\_

**2** Federal income tax withheld  
2,387.78

**4** Social security tax withheld  
1,249.82

**6** Medicare tax withheld  
292.30

**8** Allocated tips  
\_\_\_\_\_

► Enter unreported tips in **Part VII** on Page 2 below.**d** Control number \_\_\_\_\_**Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
First Joshua M.I. Z  
Last Nutt Suff. \_\_\_\_\_

**f** Employee's address and ZIP code  
Street 266 Halidonhill Ln  
City Cincinnati  
State OH ZIP Code 45238-5738

Foreign Province \_\_\_\_\_

Foreign Postal Code \_\_\_\_\_

Foreign Country \_\_\_\_\_

**9** \_\_\_\_\_**10** Dependent care benefits**11** Nonqualified plans

Distributions from sect. 457 and nonqualified plans (Important, see Help)

**12** Enter box 12 below

**13** ☐ Statutory employee  
☒ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

Box 12 Code	Box 12 Amount	If Box 12 code is:
<u>D</u>	<u>346.20</u>	A: Enter amount attributable to RRTA Tier 2 tax _____
_____	_____	M: Enter amount attributable to RRTA Tier 2 tax _____
_____	_____	P: Double click to link to Form 3903, line 4. . . _____
_____	_____	R: Enter MSA contribution for Taxpayer . . . _____
_____	_____	Spouse . . . . _____
_____	_____	W: Enter HSA contribution for Taxpayer . . . _____
_____	_____	Spouse . . . . _____
_____	_____	G: <input type="checkbox"/> Employer is <b>not</b> a state or local government

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
<u>KY</u>	<u>957883</u>	<u>19,812.13</u>	<u>935.79</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I confirm that the state withholding identification number(s) are accurate . . . . . ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State
<u>CINCINNATI</u>	<u>19,812.13</u>	<u>416.05</u>	<u>OH</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select "Other".)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

# Form 1099-MISC Summary

2019

► Keep for your records

Name(s) Shown on Return

Joshua Z Nutt

Social Security Number

## Form 1099-MISC Summary

Box	Description	Taxpayer	Spouse	Total
1	Total Rents . . . . .			
	► Schedule C . . . . .			
	► Schedule E . . . . .			
	► Form 4835 . . . . .			
	► Other Income . . . . .			
2	Total Royalties . . . . .			
	► Schedule C . . . . .			
	► Schedule E . . . . .			
3	Total Other income . . . . .			
	► Schedule C . . . . .			
	► Schedule F . . . . .			
	► Form 4835 . . . . .			
	For Form 1040:			
	► Winnings (Prizes, etc.) . . . . .			
	► Tribal Gaming . . . . .			
	► Alaska Permanent Fund . . . . .			
	► Other Income . . . . .			
4	Federal tax withheld . . . . .			
5	Fishing boat proceeds . . . . .			
6	Medical and health care payments . . . . .			
7	Total Nonemployee compensation . . . . .	57,346.		57,346.
	► Schedule C . . . . .	57,346.		57,346.
	► Schedule F . . . . .			
	► Wages . . . . .			
	► Other Income . . . . .			
8	Substitute payments . . . . .			
10	Total Crop insurance proceeds . . . . .			
	► Schedule F . . . . .			
	► Form 4835 . . . . .			
13	Excess golden parachute payments . . . . .			
14	Gross proceeds paid to an attorney . . . . .			
	► Taxable amount . . . . .			
15a	Section 409A deferrals . . . . .			
15b	Section 409A income . . . . .			
16	State tax withheld - total . . . . .			
<b>Total</b>	Boxes 1-3, 5-8, 10, 13-15b . . . . .	57,346.		57,346.

► Keep for your records

Name Joshua Z Nutt	Social Security Number
-----------------------	------------------------

Payer's Name . . . . . NRG Kiosk LLC  
Payer's TIN . . . . . EIN 46-3278236 or SSN . . . . .  
Account number (for your records only) . . . . .

☐ Spouse's 1099-MISC ☐ Do not transfer this 1099-MISC to next year

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

<b>Box 1</b>	Rents. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C  Schedule E </div> <div> Form 4835  <input type="checkbox"/> Other Income </div> </div>
<b>Box 2</b>	Royalties. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C  Schedule E </div> </div>
<b>Box 3</b>	Other income <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C  Schedule F  <input type="checkbox"/> Winnings (Prizes, etc.)  <input type="checkbox"/> Tribal Member Gaming Payments  <input type="checkbox"/> From Alaska Permanent Fund  <input type="checkbox"/> Other Income  <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____  <input type="checkbox"/> Olympic or Paralympic Prize Money </div> <div> Form 4835 </div> </div>
<b>Box 4</b>	Federal income tax withheld . . . . .
<b>Box 5</b>	Fishing boat proceeds . . . . . <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
<b>Box 6</b>	Medical and health care payments . . . . . <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
<b>Box 7</b>	Nonemployee compensation . . . . . 55,804.83 <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Sales  <input type="checkbox"/> Wages subject to Social Security &amp; Medicare tax  If checked, enter Reason Code for Form 8919 (see Help) . . . . .  <input type="checkbox"/> Other Income  <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____ </div> <div> Schedule C  Schedule F </div> </div>
<b>Box 8</b>	Substitute payments in lieu of dividends or interest . . . . .
<b>Box 10</b>	Crop insurance proceeds . . . . . <i>Required: double-click to select the form on which to report this income:</i> Schedule F Form 4835
<b>Box 13</b>	Excess golden parachute payments . . . . . Report 20% excise tax on Form 1040
<b>Box 14</b>	Gross proceeds paid to an attorney . . . . . Taxable amount from box 14 to Schedule C . . . . . <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
<b>Boxes 15a &amp; b</b>	Section 409A deferrals . . . . . Section 409A income . . . . .
<b>Boxes 16-18</b>	State tax withheld - 1st state . . . . . State name (two letters) - 1st state . . . . . State ID number - 1st state . . . . . State income - 1st state . . . . .  State tax withheld - 2nd state . . . . . State name (two letters) - 2nd state . . . . . State ID number - 2nd state . . . . . State income - 2nd state . . . . .  I confirm that the state withholding identification number(s) are accurate . . . . . <input type="checkbox"/>

FATCA filing requirement . . . . . ☐

## Additional Payer and Recipient Information

## Payer's address and ZIP code

Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
Foreign Country \_\_\_\_\_

## Recipient's address and ZIP code

Transfer address from Federal Information Wks . ☐  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
Foreign Country \_\_\_\_\_

► Keep for your records

Name Joshua Z Nutt	Social Security Number
-----------------------	------------------------

Payer's Name . . . . . Broker Online Exchange LLC  
 Payer's TIN . . . . . EIN : 46-4159414 or SSN :  
 Account number (for your records only) . . . . .

☐ Spouse's 1099-MISC ☐ Do not transfer this 1099-MISC to next year

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

<b>Box 1</b>	Rents. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Schedule C  <input type="checkbox"/> Schedule E         </div> <div> <input type="checkbox"/> Form 4835  <input type="checkbox"/> Other Income         </div> </div>
<b>Box 2</b>	Royalties. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Schedule C  <input type="checkbox"/> Schedule E         </div> </div>
<b>Box 3</b>	Other income <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Schedule C  <input type="checkbox"/> Schedule F  <input type="checkbox"/> Winnings (Prizes, etc.)  <input type="checkbox"/> Tribal Member Gaming Payments  <input type="checkbox"/> From Alaska Permanent Fund  <input type="checkbox"/> Other Income  <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____  <input type="checkbox"/> Olympic or Paralympic Prize Money         </div> <div> <input type="checkbox"/> Form 4835         </div> </div>
<b>Box 4</b>	Federal income tax withheld . . . . .
<b>Box 5</b>	Fishing boat proceeds . . . . . <i>Required: double-click to select the Schedule C on which to report this income:</i> <input type="checkbox"/> Schedule C
<b>Box 6</b>	Medical and health care payments . . . . . <i>Required: double-click to select the Schedule C on which to report this income:</i> <input type="checkbox"/> Schedule C
<b>Box 7</b>	Nonemployee compensation . . . . . 1,540.56 <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Sales  <input type="checkbox"/> Wages subject to Social Security &amp; Medicare tax            If checked, enter Reason Code for Form 8919 (see Help) . . . . .  <input type="checkbox"/> Other Income  <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____         </div> <div> <input type="checkbox"/> Schedule C  <input type="checkbox"/> Schedule F         </div> </div>
<b>Box 8</b>	Substitute payments in lieu of dividends or interest . . . . .
<b>Box 10</b>	Crop insurance proceeds . . . . . <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Schedule F  <input type="checkbox"/> Form 4835         </div> </div>
<b>Box 13</b>	Excess golden parachute payments . . . . . Report 20% excise tax on Form 1040
<b>Box 14</b>	Gross proceeds paid to an attorney . . . . . Taxable amount from box 14 to Schedule C . . . . . <i>Required: double-click to select the Schedule C on which to report this income:</i> <input type="checkbox"/> Schedule C
<b>Boxes 15a &amp; b</b>	Section 409A deferrals . . . . . Section 409A income . . . . .
<b>Boxes 16-18</b>	State tax withheld - 1st state . . . . . State name (two letters) - 1st state . . . . . State ID number - 1st state . . . . . State income - 1st state . . . . .  State tax withheld - 2nd state . . . . . State name (two letters) - 2nd state . . . . . State ID number - 2nd state . . . . . State income - 2nd state . . . . .  I confirm that the state withholding identification number(s) are accurate . . . . . <input type="checkbox"/>

FATCA filing requirement . . . . . ☐

**Additional Payer and Recipient Information****Payer's address and ZIP code**

Street \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Foreign Country \_\_\_\_\_

**Recipient's address and ZIP code**

Transfer address from Federal Information Wks . ☐  
 Street \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Foreign Country \_\_\_\_\_

# Form 1099-R Summary

► Keep for your records

2019

Name(s) Shown on Return  
Joshua Z Nutt

Social Security No.

Traditional IRA Distributions			Taxpayer	Spouse
Gross	1	Total gross distributions from box 1 of Form 1099-R . .	11,696.	
	a	Less: Amounts rolled over . . . . .		
	b	Less: Inherited and treat as own . . . . .		
	c	Less: Other inherited IRA amount . . . . .		
	d	Less: Return of contributions . . . . .		
	e	Less: Qualified charitable distributions . . . . .		
	f	Less: HSA funding distributions . . . . .		
	2	Balance of gross traditional IRA distributions . . . . .	11,696.	
	a	Gross distribution transferred to Form 8915D, 3(a) . .		
	b	Gross distribution transferred to Form 8915C, 3(a) . .		
	c	Qualified disaster distributions . . . . .		
d	Less: Amount rolled over . . . . .			
e	Gross distribution transferred to Form 8915D, 3(b) . .			
f	Gross distribution transferred to Form 8915C, 3(b) . .			
g	Less: Amount rolled over . . . . .			
3	Amount of line 2 converted to a Roth IRA . . . . .			
4	Net amount of line 2 converted to a Roth IRA . . . . .			
5	Amount of line 2 not converted to a Roth IRA . . . . .	11,696.		
Taxable	6	Earnings on return of contributions . . . . .		
	7	Taxable amount of inherited IRAs on line 1c . . . . .		
	8	Taxable amount not converted to Roth IRA . . . . .	11,696.	
	9	Taxable amount of Roth IRA conversions . . . . .		
	10	Taxable amount included on Form 1040, line 4b . . . .	11,696.	
	11	If checked, taxable amount calculated on Form 8606 . .	<input type="checkbox"/>	<input type="checkbox"/>
Roth IRA Distributions				
Gross	12	Total gross distributions from box 1 of Form 1099-R . .		
	a	Less: Rollover to another Roth IRA . . . . .		
	b	Less: Inherited and treat as own . . . . .		
	c	Less: Other inherited Roth IRA amount . . . . .		
	d	Less: Return of contributions . . . . .		
	e	Qualified disaster distribution . . . . .		
13	Roth IRA distributions subject to distribution rules . . . .			
Qualified	14	Total gross qualified distributions . . . . .		
	a	Less: Rollover to another Roth IRA . . . . .		
	b	Less: Inherited and treat as own . . . . .		
	c	Less: Other inherited Roth IRA amount . . . . .		
15	Qualified distributions subject to distribution rules . . . .			
Taxable	16	Net nonqualified distributions for Form 8606 . . . . .		
	17	Earnings on return of contributions . . . . .		
	18	Taxable amount of inherited Roth IRAs on line 12c . . .		
	19	Taxable earnings on nonqualified distributions . . . . .		
	20	Taxable amount included on Form 1040, line 4b . . . .		
IRA Qualified Disaster Distributions From Form 8915A and 8915B				
Taxable	20 a	Qualified distributions on Form 1040, line 4b . . . . .	0.	
Recharacterizations (See Help)				
Gross	21 a	2019 form code N (included on Form 1040, line 4a) . . .		
	21 b	2020 form code R (not included on 1040, line 4a) . . . .		



Joshua Z Nutt

Pensions and Annuities			Taxpayer	Spouse
<b>Gross</b>	<b>22</b>	Total gross distributions from box 1 of Form 1099-R . . .	737.	
	<b>a</b>	Less: Lump sum transferred to Form 4972. . . . .		
	<b>b</b>	Less: Amount not reported on Form 1040, line 4c. . . . .		
	<b>c</b>	Designated Roth distribution allocated to an IRR . . . . .		
	<b>23</b>	Amount of line 22 converted to a Roth IRA. . . . .		
	<b>24</b>	Distributions from Canada RRP Wks, line 7a . . . . .		
	<b>25</b>	Gross distribution transferred to Form 1040, line 4c. . . . .	737.	
	<b>a</b>	Less: Amount rolled over . . . . .		
	<b>b</b>	Amount attributable to an in-plan Roth rollover . . . . .		
	<b>c</b>	Gross distribution transferred to Form 8915D, 1(a) . . . . .		
	<b>d</b>	Gross distribution transferred to Form 8915C, 2(a) . . . . .		
	<b>e</b>	Qualified disaster distribution . . . . .		
	<b>f</b>	Less: Amount rolled over . . . . .		
	<b>g</b>	Gross distribution transferred to Form 8915D, 1(b) . . . . .		
	<b>h</b>	Gross distribution transferred to Form 8915D, 2(b) . . . . .		
<b>Taxable</b>	<b>26</b>	Taxable amount in box 2a, Form 1099-R. . . . .	737.	
	<b>a</b>	Taxable amount rolled over . . . . .		
	<b>b</b>	Non-taxable amount rolled over . . . . .		
	<b>c</b>	Designated Roth contribution basis rolled to Roth IRA . . . . .		
	<b>d</b>	Insurance premiums for retired public safety officers . . . . .		
	<b>e</b>	Qualified disaster amount to Form 8915B . . . . .		
	<b>27</b>	Lump sum amount transferred to Form 4972 . . . . .		
	<b>28</b>	Amount transferred to Form 1040, line 1 . . . . .		
	<b>a</b>	Disability before minimum retirement age . . . . .		
	<b>b</b>	Return of contributions . . . . .		
	<b>c</b>	Insurance premiums for retired public safety officers . . . . .		
	<b>29</b>	Nontaxable amount from Simplified Method . . . . .		
	<b>30</b>	Capital gains from charitable gift annuities . . . . .		
	<b>a</b>	Capital gain subject to the 28% rate . . . . .		
	<b>b</b>	Unrecaptured section 1250 gain . . . . .		
	<b>31</b>	Taxable amount of Roth IRA conversions . . . . .		
	<b>a</b>	Taxable amount of in-plan Roth rollovers . . . . .		
	<b>32 a</b>	Taxable amount of distributions . . . . .	737.	
	<b>b</b>	Taxable distributions from Canada RRP Wks, line 7b. . . . .		
	<b>c</b>	Taxable disaster distributions from Form 8915 . . . . .	0.	
	<b>d</b>	Taxable amount transferred to Form 1040, line 4d . . . . .	737.	
<b>Section 1035 Tax-free Exchange</b>				
<b>Pensions</b>	<b>33</b>	Total gross distributions from box 1 of Form 1099-R . . .		
<b>IRAs</b>	<b>34</b>	Total gross distributions from box 1 of Form 1099-R . . .		
<b>Distributions on 2019 1099-Rs Not Reported on the 2019 Return</b>				
<b>Code P</b>	<b>35</b>	Distribution reported on 2018 tax return . . . . .		
<b>Code R</b>	<b>36</b>	Recharacterizations of prior year contributions or conversions. Need not be reported on tax return. . . . .		
<b>Tax Withholding</b>				
<b>Box 4</b>	<b>37</b>	Total federal tax withheld . . . . .	2,413.	
<b>Box 10</b>	<b>38</b>	Total state tax withheld . . . . .	0.	
<b>Box 13</b>	<b>39</b>	Total local tax withheld. . . . .		
<b>Nontaxable Distributions for Sales Tax Deduction</b>				
	<b>40</b>	Nontaxable IRA distributions . . . . .	0.	
	<b>41</b>	Nontaxable pension distributions . . . . .	0.	
<b>Health Insurance Premiums</b>				
	<b>42</b>	Health insurance deductible on Schedule A . . . . .		
<b>Taxable Distributions included in Net Investment Income</b>				
	<b>43</b>	Annuity payments and other distributions that may be subject to the net investment income tax . . . . .		

► Keep for your records

Name Joshua Z Nutt	Social Security Number
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Source Form : 1099-R . ☒ CSA-1099-R . ☐ CSF-1099-R . ☐ RRB-1099-R . ☐If Spouse's 1099-R, check this box . ☐  
Do not transfer this 1099-R to next year ☐Corrected ☐

This section is for RRB-1099-R use only

Payer's name, street address, city, state, and ZIP code. Fidelity Investments Institutional Operations Co. 100 Magellan Way KWIC Covington KY 41015 Payer's foreign province Payer's foreign postal code		1 Gross distribution \$ 736.84	
Payer's country Payer's Phone No.		2a Taxable amount (See Help) \$ 736.84	
Payer's Federal identification number 04-6568107		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	
Recipient's identification number		3 Capital gain (included in box 2a) \$ 0.00	
Check to transfer Recipient's information from Federal Information Worksheet . . . . . <input checked="" type="checkbox"/>		4 Federal income tax withheld \$ 147.37	
Recipient's name Joshua Z Nutt		5 Employee contributions / Designated Roth contributions or insurance premiums \$ 0.00	
Street address (including apartment number) 266 Halidonhill Ln		6 Net unrealized appreciation in employer securities \$ 0.00	
City Cincinnati State OH ZIP code 45238-5738		7 Distribn code(s) 1st code 1 2nd code IRA/SEP/SIMPLE	
Foreign Province Foreign Postal Code		8 Other \$ 0.00 % 0.00	
Foreign Country		9a Your percentage of total distribution % 9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$ 0.00		11 1st year of desig. Roth contrib.	
FATCA filing requirement <input type="checkbox"/>		12 State tax withheld \$ 0.00	
Special use code for first state (See Help) <input type="checkbox"/>		13 Payer's State / state no. KY / 347989	
Special use code for second state (See Help) <input type="checkbox"/>		14 State distribution \$	
Account number		I confirm that the state withholding identification number(s) are accurate <input type="checkbox"/>	
Date of payment		15 Local tax withheld \$	
		16 Name of locality	
		17 Local distribution \$	

- Check if NOT from a qualified retirement plan or IRA (see Help) ☐  
► If box 7 code is J or T, check if a **qualified** distribution (see Help) ☐  
► If box 7 code is J, enter amount used for first time home purchase ☐  
► If box 7 code is 2 or 5, check if this distribution is from a Roth IRA (See Help) ☐

► **Inherited IRA** If this distribution is from an inherited IRA, indicate the distribution is from the IRA of

► Treat as recipient's own (this is treated as a rollover)	<input type="checkbox"/>
► Recipient, but was originally inherited from a spouse (treated as recipient's IRA)	<input type="checkbox"/>
► Spouse and not treat as recipient's own (taxable amount must be in box 2a)	<input type="checkbox"/>
► Someone other than a spouse (taxable amount must be in box 2a)	<input type="checkbox"/>
► From a traditional IRA	<input type="checkbox"/>
► From a Roth IRA	<input type="checkbox"/>
► From a SIMPLE plan (first two years of participation only)	<input type="checkbox"/>
► From a SIMPLE plan (more than two years of participation)	<input type="checkbox"/>
► From a SEP IRA	<input type="checkbox"/>
► None	<input type="checkbox"/>
► Subject to the penalty of early withdrawal	<input type="checkbox"/>
► Not subject to the penalty of early withdrawal	<input type="checkbox"/>

► **Insurance**

► Amount of insurance premiums deductible on Schedule A	
► Amount of health savings account (HSA) funding distributions	
► Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution	

► **Qualified Charitable Distribution** Enter IRA distributions made directly by the trustee to a qualified charitable organization . . . . .

► **RMD** If this is a distribution from a **traditional IRA** or **qualified retirement plan**, and if this is a **Required Minimum Distribution (RMD)** (See Help), Entire gross is RMD . ☐ or the amount of gross distribn that is the RMD . . . . .

▶ Keep for your records

Name Joshua Z Nutt	Social Security Number
-----------------------	------------------------

Source Form : 1099-R . ☒ CSA-1099-R . ☐ CSF-1099-R . ☐ RRB-1099-R . ☐If Spouse's 1099-R, check this box . ☐  
Do not transfer this 1099-R to next year ☐Corrected ☐

This section is for RRB-1099-R use only

Payer's name, street address, city, state, and ZIP code. Millennium Trust Company		1 Gross distribution \$ 367.14	
PO Box 940287		2a Taxable amount (See Help) \$ 367.14	
Plano TX 75094		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	
Payer's foreign province Payer's foreign postal code			
Payer's country Payer's Phone No.			
Payer's Federal identification number 91-2088763	Recipient's identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$
Check to transfer Recipient's information from Federal Information Worksheet . . . . . <input checked="" type="checkbox"/>		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer securities \$
Recipient's name Joshua Z Nutt		7 Distribn code(s) 1st code <input type="checkbox"/> 2nd code <input type="checkbox"/>	8 Other % \$
Street address (including apartment number) 266 Halidonhill Ln		9a Your percentage of total distribution %	9b Total employee contributions \$
City Cincinnati State OH ZIP code 45238-5738			
Foreign Province Foreign Postal Code			
Foreign Country		11 1st year of desig. Roth contrib. _____	
10 Amount allocable to IRR within 5 years \$		12 State tax withheld \$	13 Payer's State / state no. - / -
FATCA filing requirement <input type="checkbox"/>		14 State distribution \$	
Special use code for first state (See Help) <input type="checkbox"/>		I confirm that the state withholding identification number(s) are accurate <input type="checkbox"/>	
Special use code for second state (See Help) <input type="checkbox"/>		15 Local tax withheld \$	16 Name of locality \$
Account number		17 Local distribution \$	
Date of payment			

- ▶ Check if NOT from a qualified retirement plan or IRA (see Help) ☐  
▶ If box 7 code is J or T, check if a **qualified** distribution (see Help) ☐  
▶ If box 7 code is J, enter amount used for first time home purchase ☐  
▶ If box 7 code is 2 or 5, check if this distribution is from a Roth IRA (See Help) ☐

▶ **Inherited IRA** If this distribution is from an inherited IRA, indicate the distribution is from the IRA of

▶ Treat as recipient's own (this is treated as a rollover)	<input type="checkbox"/>
▶ Recipient, but was originally inherited from a spouse (treated as recipient's IRA)	<input type="checkbox"/>
▶ Spouse and not treat as recipient's own (taxable amount must be in box 2a)	<input type="checkbox"/>
▶ Someone other than a spouse (taxable amount must be in box 2a)	<input type="checkbox"/>
▶ From a traditional IRA	<input type="checkbox"/>
▶ From a Roth IRA	<input type="checkbox"/>
▶ From a SIMPLE plan (first two years of participation only)	<input type="checkbox"/>
▶ From a SIMPLE plan (more than two years of participation)	<input type="checkbox"/>
▶ From a SEP IRA	<input type="checkbox"/>
▶ None	<input type="checkbox"/>
▶ Subject to the penalty of early withdrawal	<input type="checkbox"/>
▶ Not subject to the penalty of early withdrawal	<input type="checkbox"/>

▶ **Insurance**

▶ Amount of insurance premiums deductible on Schedule A	
▶ Amount of health savings account (HSA) funding distributions	
▶ Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution	

▶ **Qualified Charitable Distribution** Enter IRA distributions made directly by the trustee to a qualified charitable organization . . . . .

▶ **RMD** If this is a distribution from a **traditional IRA** or **qualified retirement plan**, and if this is a **Required Minimum Distribution (RMD)** (See Help), Entire gross is RMD . ☐ or the amount of gross distribn that is the RMD . . . . .

► Keep for your records

Name Joshua Z Nutt	Social Security Number
-----------------------	------------------------

Source Form : 1099-R . ☒ CSA-1099-R . ☐ CSF-1099-R . ☐ RRB-1099-R . ☐If Spouse's 1099-R, check this box . ☐  
Do not transfer this 1099-R to next year ☐Corrected ☐

This section is for RRB-1099-R use only

Payer's name, street address, city, state, and ZIP code. First Harrison Bank		1 Gross distribution \$ 11,328.94	
PO Box 130		2a Taxable amount (See Help) \$ 11,328.94	
Corydon IN 47112		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	
Payer's foreign province Payer's foreign postal code			
Payer's country Payer's Phone No.			
Payer's Federal identification number 35-0634720		3 Capital gain (included in box 2a) \$	
Recipient's identification number		4 Federal income tax withheld \$ 2,265.79	
Check to transfer Recipient's information from Federal Information Worksheet . . . . . <input checked="" type="checkbox"/>		5 Employee contributions / Designated Roth contributions or insurance premiums \$	
Recipient's name Joshua Z Nutt		6 Net unrealized appreciation in employer securities \$	
Street address (including apartment number) 266 Halidonhill Ln		7 Distribn code(s) 1st code 4 2nd code <input checked="" type="checkbox"/> IRA/SEP/SIMPLE	
City Cincinnati State OH ZIP code 45238-5738		8 Other \$ %	
Foreign Province Foreign Postal Code		9a Your percentage of total distribution % 9b Total employee contributions \$	
Foreign Country		11 1st year of desig. Roth contrib. _____	
10 Amount allocable to IRR within 5 years \$		12 State tax withheld \$ 13 Payer's State / state no. KY /	
FATCA filing requirement <input type="checkbox"/>		14 State distribution \$	
Special use code for first state (See Help) <input type="checkbox"/>		I confirm that the state withholding identification number(s) are accurate <input type="checkbox"/>	
Special use code for second state (See Help) <input type="checkbox"/>		15 Local tax withheld \$	
Account number		16 Name of locality	
Date of payment		17 Local distribution \$	

- Check if NOT from a qualified retirement plan or IRA (see Help) ☐  
► If box 7 code is J or T, check if a **qualified** distribution (see Help) ☐  
► If box 7 code is J, enter amount used for first time home purchase ☐  
► If box 7 code is 2 or 5, check if this distribution is from a Roth IRA (See Help) ☐

► **Inherited IRA** If this distribution is from an inherited IRA, indicate the distribution is from the IRA of

► Treat as recipient's own (this is treated as a rollover)	<input type="checkbox"/>
► Recipient, but was originally inherited from a spouse (treated as recipient's IRA)	<input type="checkbox"/>
► Spouse and not treat as recipient's own (taxable amount must be in box 2a)	<input type="checkbox"/>
► Someone other than a spouse (taxable amount must be in box 2a)	<input type="checkbox"/>
► From a traditional IRA	<input type="checkbox"/>
► From a Roth IRA	<input type="checkbox"/>
► From a SIMPLE plan (first two years of participation only)	<input type="checkbox"/>
► From a SIMPLE plan (more than two years of participation)	<input type="checkbox"/>
► From a SEP IRA	<input type="checkbox"/>
► None	<input type="checkbox"/>
► Subject to the penalty of early withdrawal	<input type="checkbox"/>
► Not subject to the penalty of early withdrawal	<input type="checkbox"/>

► **Insurance**

► Amount of insurance premiums deductible on Schedule A	
► Amount of health savings account (HSA) funding distributions	
► Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution	

► **Qualified Charitable Distribution** Enter IRA distributions made directly by the trustee to a qualified charitable organization . . . . .

► **RMD** If this is a distribution from a **traditional IRA** or **qualified retirement plan**, and if this is a **Required Minimum Distribution (RMD)** (See Help), Entire gross is RMD . ☐ or the amount of gross distribn that is the RMD . . . . .

# Wages, Salaries, & Tips Worksheet

2019

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt	Social Security Number
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The following amounts are included in the total entered on line 1 of Form 1040 or on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
1 Wages, from Form W-2 . . . . .	19,812.		19,812.
2 Miscellaneous income, from Form 8919 . . . . .			
3 Items from Form 1099-R:			
a Disability before minimum retirement age . . . . .			
b Return of contributions . . . . .			
4 Excess reimbursement, from Form 2106 . . . . .			
5 a Taxable tips, from Form 4137 . . . . .			
b Noncash tips . . . . .			
6 Excess moving expense reimbursement, from Form 3903 . . . . .			
7 Wages earned as a household employee (if less than \$2,100 and without a Form W-2) . . . . .			
8 Items not on Form W-2 or Form 1099-R:			
a Sick pay or disability payments . . . . .			
b Total foreign source income . . . . .			
c Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ►	<input type="checkbox"/>	<input type="checkbox"/>	
d Ordinary income from employer stock transactions not reported on Form W-2 . . . . .			
9 Other earned income:			
a Non-gov unemployment received/repaid 2019			
b			
10 Subtotal.			
Add lines 1 through 9 . . . . .	19,812.		19,812.
11 Taxable employer-provided dependent care benefits, from Form 2441 . . . . .			
12 Taxable employer-provided adoption benefits less any excluded benefits from Form 8839 . . . . .			
13 Scholarship/fellowship income not on Form W-2 . . . . .			
14 Other non-earned income:			
15 Total of lines 10 through 14 . . . . .	19,812.		19,812.

# Qualified Business Income Component Worksheet

2019

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt	Social Security Number
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Aggregate trade or business name	OH Energy Services LLC
Aggregate trade or business ID number (EIN)	84-2760975
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
OH Energy Services LLC	84-2760975	10,517.	0.	912.

1	Qualified business income (QBI) . . . . .	10,517.
	<b>If using Simplified Worksheet, stop here.</b>	
2	Taxable Income . . . . .	
3	Threshold Amount. \$321,400 if MFJ, \$160,725 if MFS, otherwise \$160,700 . . . . .	
4	Subtract line 3 from line 2. If less than 0, enter 0. . . . .	
5	Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000. . . . .	
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1. . . . .	
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000 . . . . .	
8	Wages allocable to qualified business income. . . . .	
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income . . . . .	
	<b>Reductions for Specified Service Trades or Businesses</b>	
	Check if Specified Service Trade or Business (SSTB) <input type="checkbox"/>	
11	SSTB reduction to QBI . . . . .	
12	SSTB reduction to allocable wages. . . . .	
13	SSTB reduction to allocable UBIA . . . . .	
	<b>QBI, wages, and UBIA after applicable SSTB reductions</b>	
14	Qualified business income . . . . .	
15	Allocable wages . . . . .	
16	Allocable UBIA . . . . .	
	<b>Tentative QBI component</b>	
17	Adjustments for QBI losses . . . . .	
18	Loss-adjusted QBI (line 14 plus line 17) . . . . .	
19	Tentative QBI component before limitations (20% of line 18) . . . . .	
	<b>Wages and assets limits</b>	
20	50% of W2 wages . . . . .	
21	25% of W2 wages . . . . .	
22	2.5% of UBIA . . . . .	
23	Sum of 25% of W2 wages and 2.5% of UBIA . . . . .	
24	Wage and Asset Limit. Larger of line 20 or line 23 . . . . .	
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0) . . . . .	
26	Reduction Amount. Multiply line 6 by line 25. . . . .	
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19) . . . . .	
28	Qualified payments from agricultural or horticultural coop . . . . .	
29	Wages allocable to qualified payments from coop . . . . .	
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29) . . . . .	
	<b>Qualified business income component amount</b>	
31	Subtract line 30 from line 27 . . . . .	

# Qualified Business Income Deduction Summary

2019

► Keep for your records

Name(s) Shown on Return

Joshua Z Nutt

Social Security Number

**QuickZoom** to QBI Component Worksheet . . . . . ►  
**QuickZoom** to Form 8995. . . . . ►  
**QuickZoom** to Form 8995-A . . . . . ►

**1** Trade or business name Net QBI  
 OH Energy Services LLC 10,517.

**2** Net qualified business income (QBI) from qualified trades or businesses . . . . . 10,517.  
**3** Loss from previous year . . . . .  
**4** Sum of activities with gains (only positive amounts from table on line 1) . . . . . 10,517.  
**5** Sum of activities with losses (only negative amounts from table on line 1) . . . . .

**6** Check if using Simplified Computation (Form 8995) ☒

**7** QBI component from Form 8995 line 5 or Form 8995A line 16 . . . . . 2,103.  
**8** QBI loss carryover from Form 8995 line 16 or Form 8995A Schedule C line 6 . . . . . 0.

**9** Total REIT dividends . . . . .  
**10** PTP Income from non-SSTBs . . . . .  
**11** PTP Income from SSTBs . . . . .  
**12** Allowed PTP Income from SSTBs . . . . .  
**13** Total Allowed PTP income (sum of line 10 and line 12) . . . . .  
**14** Carryover REIT/PTP losses from prior year . . . . .  
**15** Total REIT/PTP income . . . . .  
**16** 20% of total REIT/PTP income . . . . .  
**17** Disallowed REIT/PTP loss 0.

**18** Combined QBI Amount (QBI component plus 20% of REIT/PTP income). . . . . 2,103.

**19** Taxable income before qualified business income deduction. . . . . 30,562.  
**20** Net capital gains . . . . . 0.  
**21** Taxable income minus net capital gains. If zero or less, enter -0- . . . . . 30,562.  
**22** 20% of taxable income minus net capital gains . . . . . 6,112.

**23** QBI deduction before DPAD. . . . . 2,103.  
*Lesser of Combined QBI Amount or 20% of taxable income minus cap gains*

**24** Section 199A(g) deduction for domestic production activities . . . . .

**25** **Total 199A (QBI) deduction** (sum of lines 23 and 24) . . . . . 2,103.

**Schedule D**  
**Line 19**

**Unrecaptured Section 1250 Gain Worksheet**

**2019**

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Name(s) Shown on Return  
Joshua Z Nutt

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		Regular Tax	Alternative Minimum Tax																								
<b>If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.</b>																											
<b>1</b>	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the <b>smaller</b> of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. . . . .	<b>1</b>																									
<b>2</b>	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 . . . . .	<b>2</b>																									
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>																									
<b>4</b>	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year . . . . .	<b>4</b>																									
<b>5</b>	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain". . . . .	<b>5</b>																									
<b>6</b>	Add lines 3 through 5 . . . . .	<b>6</b>																									
<b>7</b>	Enter the <b>smaller</b> of line 6 or the gain from Form 4797, line 7 . . . . .	<b>7</b>																									
<b>8</b>	Enter the amount, if any, from Form 4797, line 8 . . . . .	<b>8</b>																									
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0- . . . . .	<b>9</b>																									
<b>10</b>	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain. . . . .	<b>10</b>																									
<b>11</b>	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund																										
	<table border="0"> <thead> <tr> <th></th> <th>Regular</th> <th>AMT</th> </tr> </thead> <tbody> <tr> <td><b>a</b> On Form 1099-DIV . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>b</b> On Form 2439 . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>c</b> On Schedule(s) K-1 . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>d</b> On Form 1099-R . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>e</b> From Form 8814 . . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>f</b> Other. . . . .</td> <td></td> <td></td> </tr> <tr> <td><b>Total</b> . . . . .</td> <td></td> <td></td> </tr> </tbody> </table>		Regular	AMT	<b>a</b> On Form 1099-DIV . . . . .			<b>b</b> On Form 2439 . . . . .			<b>c</b> On Schedule(s) K-1 . . . . .			<b>d</b> On Form 1099-R . . . . .			<b>e</b> From Form 8814 . . . . .			<b>f</b> Other. . . . .			<b>Total</b> . . . . .			<b>11</b>	
	Regular	AMT																									
<b>a</b> On Form 1099-DIV . . . . .																											
<b>b</b> On Form 2439 . . . . .																											
<b>c</b> On Schedule(s) K-1 . . . . .																											
<b>d</b> On Form 1099-R . . . . .																											
<b>e</b> From Form 8814 . . . . .																											
<b>f</b> Other. . . . .																											
<b>Total</b> . . . . .																											
<b>12</b>	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale . . . . .	<b>12</b>																									
<b>13</b>	Add lines 9 through 12. . . . .	<b>13</b>																									
<b>14</b>	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the <b>28% Rate Gain Worksheet</b> . Otherwise, enter -0- . . . . .	<b>14</b>	0.																								
<b>15</b>	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- . . . . .	<b>15</b>	0.																								
<b>16</b>	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C . . . . .	<b>16</b>																									
<b>a</b>	Enter your capital gain excess, if you are filing Form 2555 . . . . .	<b>a</b>	0.																								
<b>17</b>	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- . . . . .	<b>17</b>	0.																								
<b>18</b>	<b>Unrecaptured section 1250 gain.</b> Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19. . . . .	<b>18</b>																									



**Schedule D**  
**Line 18**

**28% Rate Gain Worksheet**

► Keep for your records

**2019**

Name(s) Shown on Return  
Joshua Z Nutt

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				Regular Tax	Alternative Minimum Tax
<b>1</b>	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II . . . . .	<b>1</b>			
<b>2</b>	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.				
	<div style="display: flex; justify-content: space-around;"> <div>50 % Exclusion</div> <div>60 % Exclusion</div> <div>75% Exclusion</div> </div>				
<b>a</b>	Schedule D . . .				
<b>b</b>	Form 8814 . . .				
<b>c</b>	Schedule B . . .				
<b>d</b>	Form 6252 . . .				
<b>e</b>	Form 2439 . . .				
<b>f</b>	Other . . . . .				
	Total . . . . .	<b>2</b>			
<b>3</b>	Enter the total of all collectibles gain or (loss) from:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
<b>a</b>	Form 4684, line 4 (but only if line 15 is more than zero) . . . . .				
<b>b</b>	Form 6252 . . . . .				
<b>c</b>	Form 6781, Part II . . . . .				
<b>d</b>	Form 8824 . . . . .				
	Total . . . . .	<b>3</b>			
<b>4</b>	Enter the total of any collectibles gain reported to you on:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
<b>a</b>	Form 1099-DIV, box 2d . . .				
<b>b</b>	Form 2439, box 1d . . . . .				
<b>c</b>	Schedule K-1 from a partnership, S corporation, estate, or trust . . . . .				
<b>d</b>	Disposition of interest in partnership or S corporation . . . . .				
<b>e</b>	Other . . . . .				
	Total . . . . .	<b>4</b>			
<b>5</b>	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C . . . . .	<b>5</b>			
<b>6</b>	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-. . . . .	<b>6</b>			
<b>7</b>	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 . . . . .	<b>7</b>			
<b>8</b>	Enter the amount of any capital gain excess . . . . .	<b>8</b>			0.
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a . . . . .	<b>9</b>	0.		0.

Name(s) Shown on Return  
Joshua Z Nutt

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1 a	Enter your taxable income from Form 1040, line 11b . . . . .	1 a	28,459.
b	Enter the amount from your (and your spouse's) Form 2555, lines 45 and 50 . . . . .	b	
c	Add lines 1a and 1b . . . . .	1 c	28,459.
2 a	Enter your qualified dividends from Form 1040, line 3a . . . . .	2 a	
b	Enter any capital gain excess attributable to qualified dividends . . . . .	b	
c	Subtract line 2b from line 2a . . . . .	2 c	
3	Amount from Form 4952, line 4g . . . . .	3	
4 a	Amount from Form 4952, line 4e . . . . .	4 a	
b	Amount from the dotted line next to Form 4952, line 4e . . . . .	b	
c	Line 4b, if applicable, 4a, if not . . . . .	c	
5	Subtract line 4c from line 3 . . . . .	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0- . . . . .	6	0.
7 a	Enter line 15 of Schedule D . . . . .	7 a	
b	Enter line 16 of Schedule D . . . . .	b	
c	Enter the <b>smaller</b> of line 7a or line 7b . . . . .	7 c	0.
8	Enter the <b>smaller</b> of line 3 or line 4c . . . . .	8	
9 a	Subtract line 8 from line 7 . . . . .	9 a	0.
b	Enter any capital gain excess attributable to capital gains . . . . .	b	
c	Subtract line 9b from line 9a . . . . .	9 c	0.
10	Add lines 6 and 9c . . . . .	10	0.
11 a	Enter the amount from Schedule D, line 18 . . . . .	11 a	0.
b	Enter the amount from Schedule D, line 19 . . . . .	b	
c	Add lines 11a and 11b . . . . .	11 c	0.
12	Enter the <b>smaller</b> of line 9c or line 11c . . . . .	12	0.
13	Subtract line 12 from line 10 . . . . .	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0- . . . . .	14	28,459.
15	Enter: <ul style="list-style-type: none"><li>• \$39,375 if single or married filing separately,</li><li>• \$78,750 if married filing jointly or qualifying widow(er), or</li><li>• \$52,750 if head of household.</li></ul>	15	39,375.
16	Enter the <b>smaller</b> of line 1c or line 15 . . . . .	16	28,459.
17	Enter the <b>smaller</b> of line 14 or line 16 . . . . .	17	28,459.
18	Subtr ln 10 from ln 1c. If zero or less, enter -0- . . . . .	18	28,459.
19	Enter the <b>smaller</b> of line 1c or: <ul style="list-style-type: none"><li>• \$160,725 if single or married filing sep,</li><li>• \$321,450 if MFJ or qual widow(er), or</li><li>• \$160,700 if head of household.</li></ul>	19	28,459.
20	Enter the <b>smaller</b> of line 14 or line 19 . . . . .	20	28,459.
21	Enter the <b>larger</b> of line 18 or line 20 . . . . .	21	28,459.
22	Subtract line 17 from line 16. This amount is taxed at 0% . . . . .	22	0.
If lines 1c and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.			
23	Enter the <b>smaller</b> of line 1c or line 13 . . . . .	23	
24	Enter the amount from line 22 (if line 22 is blank, enter -0-) . . . . .	24	
25	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	25	
26	Enter: <ul style="list-style-type: none"><li>• \$434,550 if single,</li><li>• \$244,425 if married filing separately,</li><li>• \$488,850 if married filing jointly or qualifying widow(er), or</li><li>• \$461,700 if head of household.</li></ul>	26	
27	Enter the smaller of line 1c or line 26 . . . . .	27	
28	Add lines 21 and 22 . . . . .	28	
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	
30	Enter the <b>smaller</b> of line 25 or line 29 . . . . .	30	
31	Multiply line 30 by 15% (0.15) . . . . .	31	
32	Add lines 24 and 30 . . . . .	32	
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33			
33	Subtract line 32 from line 23 . . . . .	33	
34	Multiply line 33 by 20% (0.20) . . . . .	34	
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35	Enter the <b>smaller</b> of line 9c above or Schedule D, line 19 . . . . .	35	
36	Add lines 10 and 21 . . . . .	36	
37	Enter the amount from line 1c above . . . . .	37	

<b>38</b>	Subtract line 37 from line 36. If zero or less, enter -0- . . . . .	<b>38</b>	_____
<b>39</b>	Subtract line 38 from line 35. If zero or less, enter -0- . . . . .	<b>39</b>	_____
<b>40</b>	Multiply line 39 by <b>25%</b> (0.25) . . . . .	<b>40</b>	_____
<b>If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.</b>			
<b>41</b>	Add lines 21, 22, 30, 33, and 39 . . . . .	<b>41</b>	_____
<b>42</b>	Subtract line 41 from line 1c . . . . .	<b>42</b>	_____
<b>43</b>	Multiply line 42 by <b>28%</b> (0.28) . . . . .	<b>43</b>	_____
<b>44</b>	Figure the tax on the amount on <b>line 21</b> . If the amount on line 21 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	<b>44</b>	<u>3,223.</u>
<b>45</b>	Add lines 31, 34, 40, 43, and 44 . . . . .	<b>45</b>	<u>3,223.</u>
<b>46</b>	Figure the tax on the amount on <b>line 1c</b> . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet . . . . .	<b>46</b>	<u>3,223.</u>
<b>47</b>	<b>Tax on all taxable income (including capital gains and qualified dividends).</b> Enter the <b>smaller</b> of line 45 or line 46. Also include this amount on Form 1040, line 12a . . . . .	<b>47</b>	<u>3,223.</u>

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**Form 1040**      **Qualified Dividends and Capital Gain Tax Worksheet**  
**Line 12a**      ► Keep for your records

**2019**

Name(s) Shown on Return  
Joshua Z Nutt

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<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 11b . . . . .	<b>1</b>	_____
<b>2</b>	Enter the amount from Form 1040 or 1040-SR, line 3a . . . . .	<b>2</b>	_____
<b>3</b>	Are you filing Schedule D?		
<input type="checkbox"/>	<b>Yes.</b> Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0- . . . . .	<b>3</b>	_____
<input type="checkbox"/>	<b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 6.		
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	_____
<b>5</b>	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- . . . . .		
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>	_____
<b>7</b>	Subtract line 6 from line 1. If zero or less, enter -0- . . . . .	<b>7</b>	_____
<b>8</b>	Enter:		
	\$39,375 if single or married filing separately,	}	<b>8</b> _____
	\$78,750 if married filing jointly or qualifying widow(er),		
	\$52,750 if head of household.		
<b>9</b>	Enter the smaller of line 1 or line 8 . . . . .	<b>9</b>	_____
<b>10</b>	Enter the smaller of line 7 or line 9 . . . . .	<b>10</b>	_____
<b>11</b>	Subtract line 10 from line 9 (this amount taxed at 0%) . . . . .	<b>11</b>	_____
<b>12</b>	Enter the smaller of line 1 or line 6 . . . . .	<b>12</b>	_____
<b>13</b>	Enter the amount from line 11 . . . . .	<b>13</b>	_____
<b>14</b>	Subtract line 13 from line 12. . . . .	<b>14</b>	_____
<b>15</b>	Enter:		
	\$434,550 if single,	}	<b>15</b> _____
	\$244,425 if married filing separately,		
	\$488,850 if married filing jointly or qualifying widow(er),		
	\$461,700 if head of household.		
<b>16</b>	Enter the smaller of line 1 or line 15 . . . . .	<b>16</b>	_____
<b>17</b>	Add lines 7 and 11 . . . . .	<b>17</b>	_____
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	<b>18</b>	_____
<b>19</b>	Enter the smaller of line 14 or line 18 . . . . .	<b>19</b>	_____
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .	<b>20</b>	_____
<b>21</b>	Add lines 11 and 19 . . . . .	<b>21</b>	_____
<b>22</b>	Subtract line 21 from line 12 . . . . .	<b>22</b>	_____
<b>23</b>	Multiply line 22 by 20% (0.20) . . . . .	<b>23</b>	_____
<b>24</b>	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet. . . . .		
<b>25</b>	Add lines 20, 23, and 24 . . . . .	<b>25</b>	_____
<b>26</b>	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet. . . . .		
<b>27</b>	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26 here and on Form 1040 or 1040-SR, line 12a. . . . .		
		<b>27</b>	_____

# IRA Contributions Worksheet

2019

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt	Social Security Number
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## Traditional IRA Contributions

Regular Traditional IRA Contributions		Taxpayer	Spouse
1	Enter <b>traditional</b> IRA contributions made for 2019, including any made between 1/1/2020 and 7/15/2020, any amounts later recharacterized to a Roth IRA, and any excess contributions, but not including any rollovers. Also include any contributions to deemed IRAs under an employer plan . . . . .		
2	Contributions recharacterized <b>from</b> a Roth IRA (from line 24) . . .		
3	<b>Traditional</b> IRA contributions, from Schedule(s) K-1 . . . . .		
4	Contributions recharacterized (not converted) <b>to</b> a Roth IRA . . .		
►	If there is a recharacterization indicated on line 4, an explanation must be attached to the tax return.		
5	<b>Traditional</b> IRA contributions. Combine lines 1 through 4 . . . . .		
6	Enter any contribution included on line 5 withdrawn before the due date of the tax return. <i>See Help</i> . . . . .		
7	Excess traditional IRA contribution credit. . . . .		
8	Repayments of qualified reservist distributions . . . . .		
9	Total <b>traditional</b> IRA contributions. . . . .		
Additional Traditional IRA Contribution Information		Taxpayer	Spouse
10	Check if covered by a retirement plan at work. If married filing a separate return, check box in spouse column, if applicable . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11	Enter any contributions included on line 9 that were made during 1/1/2020 to 7/15/2020 ( <i>See Help</i> ). . . . .		
12	Age 70-1/2 or older in tax year . . . . .		
Deductible and Non-deductible Traditional IRA Contributions		Taxpayer	Spouse
13	Deductible <b>traditional</b> IRA contributions from worksheet. . . . .		
14	Nondeductible <b>traditional</b> IRA contributions from worksheet. . . . .		
	<b>QuickZoom</b> to worksheet indicated by the check: <input type="checkbox"/> IRA deduction worksheet . . . . . ► <input type="checkbox"/> Worksheet for social security recipients . . . . . ►		
15	Amount on line 13 you elect to make nondeductible . . . . .		
16	Excess <b>traditional</b> IRA contributions, to Form 5329, line 15 . . . . . <b>Note:</b> You may avoid a penalty by withdrawing the amount on line 16 before due date of return, including extensions.		
17	Deductible <b>traditional</b> IRA contributions, to Schedule 1 (Form 1040), Line 19. . . . .		
18	Qualified reservist repayments . . . . .		
19	Nondeductible <b>traditional</b> IRA contributions, to Form 8606, ln 1. . .		

# IRA Contributions Worksheet

2019

► Keep for your records

Joshua Z Nutt

Page 2

## Roth IRA Contributions

Regular Roth IRA Contributions		Taxpayer	Spouse
20	Enter regular <b>Roth</b> IRA contributions made for 2019, including any made between 1/1/2020 and 7/15/2020, any amounts later recharacterized to a traditional IRA, and any excess contributions, but not including any rollovers or conversions. Also include any contributions to deemed Roth IRAs under an employer plan. . . . .		
21	Contributions recharacterized <b>from</b> a traditional IRA, (from In 4). . .		
22	<b>Roth</b> IRA contributions, from Schedule(s) K-1 . . . . .		
23	Enter contributions recharacterized <b>to</b> a traditional IRA. . . . .		
►	If there is a recharacterization indicated on line 23, an explanation must be attached to the tax return.		
24	Disallowed <b>Roth</b> IRA conversions . . . . .		
25	<b>Roth</b> IRA contributions. Combine lines 20 through 24 . . . . .		
26	Enter any contribution included on line 25 withdrawn before the due date of the tax return. <i>See Help</i> . . . . .		
27	Excess Roth IRA contribution credit . . . . .		
28	Total <b>Roth</b> IRA contributions . . . . .		
29	Repayments of qualified Roth reservist distributions . . . . .		

Roth IRA Contributions After Limitations		Taxpayer	Spouse
30	<b>Roth</b> IRA contributions after limitation . . . . .		
31	Excess <b>Roth</b> IRA contributions, to Form(s) 5329, line 23 . . . . .		
	<b>Note:</b> You may avoid a penalty by withdrawing the amount on line 31 before due date of return, including extensions.		

## Coverdell Education Savings Account (Education IRA) Contributions

Excess Coverdell Education Savings Account Contributions		Taxpayer	Spouse
32	Enter any <b>excess</b> contributions made to Coverdell Education Savings Accounts (ESAs) of which you are the beneficiary. . . . .		
	<b>Note:</b> You do not need to report any Coverdell ESA contributions which are not excess contributions..		

# Tax Payments Worksheet

**2019**

► Keep for your records

Name(s) Shown on Return <u>Joshua Z Nutt</u>	Social Security Number _____
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**Estimated Tax Payments for 2019** (If more than 4 payments for any state or locality, see Tax Help)

Federal		State			Local		
Date	Amount	Date	Amount	ID	Date	Amount	ID
1 <u>04/15/19</u>	_____	<u>04/15/19</u>	_____	_____	<u>04/15/19</u>	_____	_____
2 <u>06/17/19</u>	_____	<u>06/17/19</u>	_____	_____	<u>06/17/19</u>	_____	_____
3 <u>09/16/19</u>	_____	<u>09/16/19</u>	_____	_____	<u>09/16/19</u>	_____	_____
4 <u>01/15/20</u>	_____	<u>01/15/20</u>	_____	_____	<u>01/15/20</u>	_____	_____
5 _____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
<b>Tot Estimated Payments . . .</b>	_____	_____	_____	_____	_____	_____	_____

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2019 . . . .	_____	_____	_____	_____	_____
7 Credited by estates and trusts . . . .	_____	_____	_____	_____	_____
8 <b>Totals</b> Lines 1 through 7 . . . . .	_____	_____	_____	_____	_____
9 2019 extensions . . . . .	_____	_____	_____	_____	_____

Taxes Withheld From:				Federal	State	Local
10	Forms W-2 . . . . .			2,388.	936.	416.
11	Forms W-2G . . . . .			_____	_____	_____
12	Forms 1099-R . . . . .			2,413.	0.	_____
13	Forms 1099-MISC, 1099-K and 1099-G . . . . .			_____	_____	_____
14	Schedules K-1 . . . . .			_____	_____	_____
15	Forms 1099-INT, DIV and OID . . . . .			_____	_____	_____
16	Social Security and Railroad Benefits . . . . .			_____	_____	_____
17	Form 1099-B . . . . .	St _____	Loc _____	_____	_____	_____
18 a	Other withholding . . . .	St _____	Loc _____	_____	_____	_____
b	Other withholding . . . .	St _____	Loc _____	_____	_____	_____
c	Other withholding . . . .	St _____	Loc _____	_____	_____	_____
d	Positive Adjustment . . .	St _____	Loc _____	_____	_____	_____
e	Negative Adjustment . . .	St _____	Loc _____	_____	_____	_____
f	Additional Medicare Tax. . . . .	_____	_____	_____	_____	_____
19	<b>Total Withholding</b> Lines 10 through 18f . . . . .			4,801.	936.	416.
20	<b>Total Tax Payments for 2019</b> . . . . .			4,801.	936.	416.

Prior Year Taxes Paid In 2019 (If multiple states or localities, see Tax Help)			State	ID	Local	ID
21	Tax paid with 2018 extensions . . . . .		_____	_____	_____	_____
22	2018 estimated tax paid after 12/31/2018 . . . . .		_____	_____	_____	_____
23	Balance due paid with 2018 return . . . . .		_____	_____	_____	_____
24	Other (amended returns, installment payments, etc) . .		_____	_____	_____	_____

**Schedule A**  
**Lines 5 - 12**

**Tax and Interest Deduction Worksheet**

**2019**

► Keep for your records

Name(s) Shown on Return  
Joshua Z Nutt

Social Security Number

**Tax Deductions**

**1 State and local taxes:**

**Optional Sales Tax Tables**

**a Available Income:**

(1) Income from Form 1040, line 7 . . . . .	42,762.
(2) Nontaxable income entered elsewhere on return . . . . .	0.
(3) Available income: 2018 refundable credits in excess of tax . . . . .	0.
(4) Enter any additional nontaxable income . . . . .	
(5) Total available income . . . . .	42,762.

**b Sales Tax Per State of Residence:**

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Arizona, Colorado, Louisiana, Mississippi, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

**c** Total general sales tax using tables . . . . .

**d Sales Tax Paid on Specific Items (see help):**

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

**e** Total sales tax deduction on specific items . . . . .

**f** Total general sales tax per tables plus sales tax on specific items . . . . .

**g Actual State and Local General Sales Tax:**

Actual sales taxes (enter the total sales taxes paid during the year on all items). . . . .

**h State and Local Income Taxes:**

State and Local Income taxes . . . . . 1,352.00

**i State and Local Tax Deduction to Schedule A, line 5a:**

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5a). . . . . 1,352.00

**j** Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

**2 State and local real estate taxes:**

**a** Real estate taxes paid on principal residence **not** entered on Form 1098 . . . . .



<b>b</b>	Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . .	_____
<b>c</b>	Real estate taxes paid on additional homes or land . . . . .	_____
	Personal portion of real estate taxes from Schedule E Worksheet for:	
<b>d</b>	Principal residence . . . . .	_____
<b>e</b>	Vacation home . . . . .	_____
<b>f</b>	Less real estate taxes deducted on Form 8829 . . . . .	_____
<b>g</b>	Foreign real property taxes included in lines 2a-2f above . . . . .	_____
<b>h</b>	Add lines 2a through 2f, less line 2g (to Schedule A, line 5b) . . . . .	_____
<b>3</b>	<b>State and local personal property taxes:</b>	
<b>a</b>	Auto registration fees based on the value of the vehicle.	
	2018 Amount                      Enter 2019 description:	
	_____	_____
	_____	_____
	_____	_____
<b>b</b>	Non-business portion of personal property taxes from Car & Truck Exp Wks . . . . .	_____
<b>c</b>	Other personal property taxes . . . . .	_____
<b>d</b>	Add lines 3a through 3c (to Schedule A, line 5c) . . . . .	_____
<b>4</b>	<b>Other taxes:</b>	
<b>a</b>	Other taxes from Schedule(s) K-1 . . . . .	_____
<b>b</b>	Foreign taxes from interest and dividends . . . . .	_____
<b>c</b>	Foreign taxes from Schedule(s) K-1 . . . . .	_____
<b>d</b>	Other foreign taxes (not used to claim a foreign tax credit). . . . .	_____
<b>e</b>	Other taxes.	
	2018 Amount                      Enter 2019 description:	
	_____	_____
	_____	_____
	_____	_____
<b>f</b>	Foreign real property taxes included in lines 4a-4e above . . . . .	_____
<b>g</b>	Add lines 4a through 4e, less line 4f (to Schedule A, line 6) . . . . .	_____

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## Interest Deductions

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<b>5</b>	<b>Home mortgage interest and points reported on Form 1098:</b>	
<b>a</b>	Mortgage interest and points from the Home Mortgage Interest Worksheet . . . . .	_____
<b>b</b>	Qualified mortgage interest from Schedule E Worksheet . . . . .	_____
<b>c</b>	Less home mortgage interest/points deducted on Form 8829 . . . . .	_____
<b>d</b>	Less home mortgage interest from Form 8396, line 3 . . . . .	_____
<b>e</b>	Add lines 5a through 5d (to Sch A, line 8a) or line A2 from above. . . . .	_____
<b>6</b>	<b>Home mortgage interest not reported on Form 1098:</b>	
<b>a</b>	Mortgage interest from the Home Mortgage Interest Worksheet. . . . .	_____
<b>b</b>	Less home mortgage interest deducted on Form 8829 . . . . .	_____
<b>c</b>	Add lines 6a and 6b (to Sch A, line 8b) or line B2 from above . . . . .	_____
<b>7</b>	<b>Points not reported on Form 1098:</b>	
<b>a</b>	Amortizable points from the Home Mortgage Interest Worksheet . . . . .	_____
<b>b</b>	Other points not on Form 1098 from the Home Mortgage Interest Worksheet . . . . .	_____
<b>c</b>	Less points deducted on Form 8829 . . . . .	_____
<b>d</b>	Add lines 7a through 7c (to Schedule A, line 8c) or line C2 from above. . . . .	_____

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**Schedule A**  
**Line 5**

**State and Local Tax Deduction Worksheet**

**2019**

► Keep for your records

Name(s) Shown on Return  
Joshua Z Nutt

Social Security Number

**State and Local Income Taxes**

<b>State income taxes:</b>		
1 State income tax withheld . . . . .	1	936.
2 2019 state estimated taxes paid in 2019 . . . . .	2	
3 2018 state estimated taxes paid in 2019 . . . . .	3	
4 Amount paid with 2018 state application for extension . . . . .	4	
5 Amount paid with 2018 state income tax return . . . . .	5	
6 Overpayment on 2018 state income tax return applied to 2019 tax . . . . .	6	
7 Other amounts paid in 2019 (amended returns, installment payments, etc.) . . . .	7	
8 State estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	8	
<b>Local income taxes:</b>		
9 Local income tax withheld . . . . .	9	416.
10 2019 local estimated taxes paid in 2019 . . . . .	10	
11 2018 local estimated taxes paid in 2019 . . . . .	11	
12 Amount paid with 2018 local application for extension . . . . .	12	
13 Amount paid with 2018 local income tax return . . . . .	13	
14 Overpayment on 2018 local income tax return applied to 2019 tax . . . . .	14	
15 Other amounts paid in 2019 (amended returns, installment payments, etc.) . . . .	15	
16 Local estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	16	
<b>Other:</b>		
17	17	
18 <b>Total</b> Add lines 1 through 17 . . . . .	18	1,352.
19 State and local refund allocated to 2019 . . . . .	19	
20 Nondeductible state income tax from line 28 . . . . .	20	
21 <b>Total reductions</b> Add lines 19 and 20. . . . .	21	
22 <b>Total state and local income tax deduction</b> Line 18 less line 21 . . . . .	22	1,352.

**Nondeductible State Income Tax (Hawaii Only)**

23 Nontaxable federal employee cost of living allowance . . . . .	23	
24 Adjusted gross income . . . . .	24	
25 Add lines 23 and 24 . . . . .	25	
26 Nondeductible percent. Line 23 divided by line 25 . . . . .	26	%
27 Hawaii state income tax included in line 18 . . . . .	27	
28 Nondeductible Hawaii state income tax. Multiply line 26 by line 27. . . . .	28	

# Charitable Deduction Limits Worksheet For Current Year Contributions

2019

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt	Social Security Number
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## Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions for qualified disaster relief . . . . .	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization . . . . .	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line . . . . .	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line . . . .	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line . . . . .	5	
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line . . . . .	6	
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line . . . . .	7	

## Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI) . . . . .	8	42,762.
---	--	---	---------

### A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6 . . . . .	9	
10	<b>Deductible amount.</b> Enter the smaller of line 7 or line 9 . . . .	10	
11	Carryover. Subtract line 10 from line 7 . . . . .	11	

### B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5 . . . . .	12	
13	Subtract line 10 from line 12 . . . . .	13	
14	<b>Deductible amount.</b> Enter the smaller of line 6 or line 13 . . . .	14	
15	Carryover. Subtract line 14 from line 6 . . . . .	15	

### C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5 . . . . .	16	
17	Add lines 5, 6, and 7 . . . . .	17	
18	Subtract line 17 from line 16 . . . . .	18	
19	Multiply line 8 by 0.3 . . . . .	19	
20	Add lines 3 and 4 . . . . .	20	
21	<b>Deductible amount.</b> Enter the smallest of line 18, 19, or 20 . .	21	
22	Carryover. Subtract line 21 from line 20 . . . . .	22	

### D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5 . . . . .	23	
24	Add lines 6 and 7 . . . . .	24	
25	Subtract line 24 from line 23 . . . . .	25	
26	Multiply line 8 by 0.3 . . . . .	26	
27	<b>Deductible amount.</b> Enter the smallest of line 5, 25, or 26 . . .	27	
28	Carryover. Subtract line 27 from line 5 . . . . .	28	

### E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5 . . . . .	29	
30	Add lines 10, 14, 21, and 27 . . . . .	30	

31	Subtract line 30 from line 29 . . . . .	31		
32	Multiply line 8 by 0.3 . . . . .	32		
33	Subtract line 21 from line 32 . . . . .	33		
34	Subtract line 27 from line 32 . . . . .	34		
35	Multiply line 8 by 0.2 . . . . .	35		
36	<b>Deductible amount.</b> Enter the smallest of line 2, 31, 33, 34, or 35 . . . . .	36		
37	Carryover. Subtract line 36 from line 2 . . . . .	37		

**F Qualified contributions for certain disaster relief efforts**

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8 . . . . .	38		
39	Add lines 10, 14, 21, 27, and 36 . . . . .	39		
40	Subtract line 39 from line 38 . . . . .	40		
41	<b>Deductible amount.</b> Enter the smaller of line 1 or line 40 . . . .	41		
42	Carryover. Subtract line 41 from line 1 . . . . .	42		

**G Deduction for the year**

43	Add lines 10, 14, 21, 27 and 36. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space. . . . .	43		
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		

**Note:** Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

# Charitable Deduction Limits Worksheet For Carryover Contributions

2019

► Keep for your records

Name(s) Shown on Return  
Joshua Z Nutt

Social Security Number

## Step 1 — Enter your other charitable contributions made during the year.

1 Enter your cash contributions for qualified disaster relief . . . . .	1	
2 Enter your contributions of capital gain property "for the use of" any qualified organization . . . . .	2	
3 Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line . . . . .	3	
4 Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line . . . . .	4	
5 Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line . . . . .	5	
6 Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line . . . . .	6	
7 Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line . . . . .	7	

## Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8 Enter your adjusted gross income (AGI) . . . . .		8	42,762.
	Percentage of line 8	Used in Current Year	
a 60% AGI limit to line 9 . . . . .	25,657.	Less 0.	a 25,657.
b 50% AGI limit to line 12 . . . . .	21,381.	Less 0.	b 21,381.
c 30% AGI limit, Section C to line 19 . . . . .	12,829.	Less 0.	c 12,829.
d 30% AGI limit, Section D to line 26 . . . . .	12,829.	Less 0.	d 12,829.
e 20% AGI limit to line 35 . . . . .	8,552.	Less 0.	e 8,552.

### A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9 Multiply line 8 by 0.6 . . . . .	9	
10 <b>Deductible amount.</b> Enter the smaller of line 7 or line 9 . . . . .	10	
11 Carryover. Subtract line 10 from line 7 . . . . .	11	

### B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12 Multiply line 8 by 0.5 . . . . .	12	
13 Subtract line 10 from line 12 . . . . .	13	
14 <b>Deductible amount.</b> Enter the smaller of line 6 or line 13 . . . . .	14	
15 Carryover. Subtract line 14 from line 6 . . . . .	15	

### C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16 Multiply line 8 by 0.5 . . . . .	16	
17 Add lines 5, 6, and 7 . . . . .	17	
18 Subtract line 17 from line 16 . . . . .	18	
19 Multiply line 8 by 0.3 . . . . .	19	
20 Add lines 3 and 4 . . . . .	20	
21 <b>Deductible amount.</b> Enter the smallest of line 18, 19, or 20 . . . . .	21	
22 Carryover. Subtract line 21 from line 20 . . . . .	22	

### D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23 Multiply line 8 by 0.5 . . . . .	23	
24 Add lines 6 and 7 . . . . .	24	
25 Subtract line 24 from line 23 . . . . .	25	
26 Multiply line 8 by 0.3 . . . . .	26	
27 <b>Deductible amount.</b> Enter the smallest of line 5, 25, or 26 . . . . .	27	
28 Carryover. Subtract line 27 from line 5 . . . . .	28	

### E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29 Multiply line 8 by 0.5 . . . . .	29	
30 Add lines 10, 14, 21, and 27 . . . . .	30	

31	Subtract line 30 from line 29 . . . . .	31		
32	Multiply line 8 by 0.3 . . . . .	32		
33	Subtract line 21 from line 32 . . . . .	33		
34	Subtract line 27 from line 32 . . . . .	34		
35	Multiply line 8 by 0.2 . . . . .	35		
36	<b>Deductible amount.</b> Enter the smallest of line 2, 31, 33, 34, or 35 . . . . .	36		
37	Carryover. Subtract line 36 from line 2 . . . . .	37		

**F Qualified contributions for certain disaster relief efforts (Not applicable for carryovers)**

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8 . . . . .	38		
39	Add lines 10, 14, 21, 27, and 36 . . . . .	39		
40	Subtract line 39 from line 38 . . . . .	40		
41	<b>Deductible amount.</b> Enter the smaller of line 1 or line 40 . . . .	41		
42	Carryover. Subtract line 41 from line 1 . . . . .	42		

**G Deduction for the year**

43	Add lines 10, 14, 21, 27 and 36. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space. . . . .	43		
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		

**Note:** Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

- Keep for your records

Name(s) Shown on Return  
Joshua Z Nutt

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Name of Charitable Organization	(a) Total	(b) 60% Limit	(c) 30% Limit	(d) 100% Limit
Totals: _____				

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

	Total	Cash and Other Non-Capital Gain Property				Capital Gain Property	
	(a) Total	(b) 100% Limit	(c) 60% Limit	(d) 50% Limit	(e) 30% Limit	(f) 30% Limit	(g) 20% Limit
1 2019 contributions . . . . .							
2 2019 contributions allowed							
3 <b>Carryovers from:</b>							
a 2018 tax year . . . . .		N/A					
b 2017 tax year . . . . .		N/A					
c 2016 tax year . . . . .		N/A					
d 2015 tax year . . . . .		N/A					
e 2014 tax year . . . . .		N/A					
4 Carryovers allowed in 2019		N/A					
5 Carryovers disallowed in 2019		N/A					
6 <b>Carryovers to 2020:</b>							
a From 2019. . . . .							
b From 2018. . . . .		N/A					
c From 2017. . . . .		N/A					
d From 2016. . . . .		N/A					
e From 2015. . . . .		N/A					
f From 2014. . . . .		N/A					

1	Was the <b>entire interest</b> given for all property donated to all charities? . . . . .	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
2	Were <b>restrictions</b> attached to any charities's right to use or dispose of any property donated to any charity? . . . . .	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
3	Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? . . . . .	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
4	Was any charity other than a 60%/50% charity?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Name(s) Shown on Return  
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Social Security Number

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

<b>1</b>	Is your <b>earned income*</b> more than \$750?				
	<input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total		► . . .	<b>1</b>	
	<input type="checkbox"/> <b>No.</b> Enter \$1,100				
<b>2</b>	Enter the amount shown below for your filing status.				
	• Single or married filing separately — \$12,200				
	• Married filing jointly — \$24,400		► . . .	<b>2</b>	12,200.
	• Head of household — \$18,350				
<b>3</b>	<b>Standard deduction.</b>				
<b>3 a</b>	Enter the <b>smaller</b> of line 1 or line 2. If born after January 1, 1955, and not blind, <b>stop here</b> and enter this amount on Form 1040 or 1040-SR, line 9. Otherwise, go to line 3b . . . . .			<b>3 a</b>	
<b>3 b</b>	If born before January 2, 1955, or blind, multiply the number claimed on top of page 2 of Form 1040 Wkst by \$1,300 (\$1,650 if single or head of household) . . . .			<b>3 b</b>	
<b>3 c</b>	Add lines 3a and 3b. Enter the total here and on Form 1040 or 1040-SR, ln 9 . . . .			<b>3 c</b>	

*\***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 14. Earned income, for the purpose of figuring your standard deduction, doesn't include qualified disability trust distributions.*



**Earned Income Worksheet****2019**

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt	Social Security Number
--	------------------------

**Part I – Earned Income Credit Worksheet Computation**

	Taxpayer	Spouse	Total
<b>1 If filing Schedule SE:</b>			
<b>a</b> Net self-employment income . . . . .	11,317.		11,317.
<b>b</b> Optional Method and Church Employee income . . . . .			
<b>c</b> Add lines 1a and 1b . . . . .	11,317.		11,317.
<b>d</b> One-half of self-employment tax . . . . .	800.		800.
<b>e</b> Subtract line 1d from line 1c . . . . .	10,517.		10,517.
<b>2 If not required to file Schedule SE:</b>			
<b>a</b> Net farm profit or (loss) . . . . .			
<b>b</b> Net nonfarm profit or (loss) . . . . .			
<b>c</b> Add lines 2a and 2b . . . . .			
<b>3 If filing Schedule C as a statutory employee,</b> enter the amount from line 1 of that Schedule C . . . . .			
<b>4</b> Add lines 1e, 2c and 3. To EIC Wks, line 5 . . . . .	10,517.		10,517.

**Part II – Form 2441 and Standard Deduction Worksheet Computations**

<b>5</b> Net self-employment earnings (line 4 above) . . . . .	10,517.		10,517.
<b>6</b> Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc . . . . .	19,812.		19,812.
<b>7 a</b> Taxable employer-provided adoption benefits . . . . .			
<b>b</b> Foreign earned income exclusion . . . . .			
<b>8</b> Add lines 5 through 7b. To Form 2441, lines 19 and 20 . . . . .	30,329.		30,329.
<b>9 a</b> Taxable dependent care benefits . . . . .			
<b>b</b> Nontaxable combat pay . . . . .			
<b>10</b> Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5 . . . . .	30,329.		30,329.
<b>11</b> Scholarship or fellowship income not on W-2 . . . . .			
<b>12</b> SE exempt earnings less nontaxable income . . . . .			
<b>13</b> Distributions from nonqualified/Sec. 457 plans . . . . .			
<b>14</b> Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet . . . . .	30,329.		30,329.

**Part III – IRA Deduction Worksheet Computation**

<b>15</b> Net self-employment income or (loss) . . . . .	10,517.		10,517.
<b>16</b> Wages, salaries, tips, etc . . . . .	19,812.		19,812.
<b>17</b> Net self-employment loss . . . . .			
<b>18</b> Alimony received . . . . .			
<b>19</b> Nontaxable combat pay . . . . .			
<b>20</b> Foreign earned income exclusion . . . . .			
<b>21</b> Keogh, SEP or SIMPLE deduction . . . . .			
<b>22</b> Combine lines 15 through 21. To IRA Wks, ln 2. . . . .	30,329.		30,329.

**Part IV – Schedule 8812 and Child Tax Credit Line 14 Worksheet Computations**

<b>23</b> Self-employed, church and statutory employees . . . . .	10,517.		10,517.
<b>24</b> Wages, salaries, tips, etc . . . . .	19,812.		19,812.
<b>25</b> Nontaxable combat pay . . . . .			
<b>26</b> Combine lines 23 through 25. To Schedule 8812, line 6a & Line 14 Wks, line 2. . . . .	30,329.		30,329.

**Form 1040**  
**Line 17a**

**Earned Income Credit Worksheet**

**2019**

► Keep for your records

Name(s) Shown on Return  
Joshua Z Nutt

Social Security Number

**QuickZoom** to Schedule EIC . . . . . ►

**QuickZoom** to Dependent Information Worksheet to enter qualifying children information. . . . . ►

**QuickZoom** to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income . . . ►

**QuickZoom** to page 2 of this worksheet, if credit is not calculated on line 7. . . . . ►

<b>1</b>	Enter the amount from Form 1040 line 1 less amounts considered <b>not</b> earned for EIC purposes . . . . .	<b>1</b>	19,812.
<b>2</b>	Adjustments to line 1 amount:		
<b>a</b>	Income reported as wages <b>and</b> as self-employment income. . . . .	<b>2 a</b>	
<b>b</b>	Other income entered as wages that is not considered earned income . . . . .	<b>b</b>	
<b>c</b>	Distributions from section 457 and other nonqualified plans reported on W-2 . . . . .	<b>c</b>	
<b>3</b>	Subtract lines 2a, 2b and 2c from line 1 . . . . .	<b>3</b>	19,812.
<b>4 a</b>	Taxpayer's nontaxable combat pay election for EIC	<b>4 a</b>	
<b>b</b>	Spouse's nontaxable combat pay election for EIC	<b>b</b>	
<b>c</b>	Total nontaxable combat pay election . . . . .	<b>4 c</b>	
<b>5</b>	If you were self-employed <b>or</b> used Schedule C as a statutory employee, enter the amount from the Earned Income Worksheet, line 4 . . . . .	<b>5</b>	10,517.
<b>6</b>	Medicaid Waiver Payments reported as nontaxable . . . . .	<b>6</b>	
<b>7</b>	<b>Earned income.</b> Add lines 3, 4, 5, and 6 . . . . .	<b>7</b>	30,329.
<b>8</b>	Enter the credit, from the <b>EIC Table</b> , for the amount on line 7. Be sure to use the correct column for filing status and number of children. . . . .	<b>8</b>	
If line 8 is zero, <b>stop</b> . You <b>cannot</b> take the credit. Enter "No" on the dotted line next to Form 1040, line 18a.			
<b>9</b>	Enter your <b>AGI</b> from Form 1040, line 8b . . . . .	<b>9</b>	
<b>10</b>	If you have:		
	• No qualifying children, is the amount on line 9 less than \$8,650 (\$14,450 if married filing jointly)?		
	• 1 or more qualifying children, is the amount on line 9 less than \$19,050 (\$24,850 if married filing jointly)?		
	<input type="checkbox"/> <b>Yes.</b> Go to line 11 now.		
	<input type="checkbox"/> <b>No.</b> Enter the credit, from the <b>EIC Table</b> , for the amount on line 8. Be sure to use the correct column for filing status and number of children . . . . .	<b>10</b>	
<b>11</b>	<b>Earned income credit.</b>		
	• If 'Yes' on line 10, enter the amount from line 8		
	• If 'No' on line 10, enter the <b>smaller</b> of line 8 or line 10 . . . . .	<b>11</b>	

Enter line 11 amount on Form 1040, line 18a.

---

**If one or more of the boxes below are checked, the earned income credit is not allowed.**

---

- 1 The total taxable earned income (line 6 above) is equal to or more than:
- |  |   |
|--|---|
| <input checked="checked" type="checkbox"/> | \$15,570 (\$21,370 if married filing jointly) without a qualifying child.             |
| <input type="checkbox"/>                   | \$41,094 (\$46,884 if married filing jointly) with one qualifying child.              |
| <input type="checkbox"/>                   | \$46,703 (\$52,493 if married filing jointly) with two qualifying children.           |
| <input type="checkbox"/>                   | \$50,162 (\$55,952 if married filing jointly) with more than two qualifying children. |
- 2 The Adjusted Gross Income (line 8 above) is equal to or more than:
- |  |   |
|--|---|
| <input checked="checked" type="checkbox"/> | \$15,570 (\$21,370 if married filing jointly) without a qualifying child.             |
| <input type="checkbox"/>                   | \$41,094 (\$46,884 if married filing jointly) with one qualifying child.              |
| <input type="checkbox"/>                   | \$46,703 (\$52,493 if married filing jointly) with two qualifying children.           |
| <input type="checkbox"/>                   | \$50,162 (\$55,952 if married filing jointly) with more than two qualifying children. |
- 3 ☐ Investment income is more than \$3,600.  
(Investment Income Smart Worksheet, item H above)
- 4 ☐ The married filing separate return status is checked.  
(Information Worksheet, Part II)
- 5 ☐ Taxpayer (or spouse if filing joint) is a qualifying child of another person.  
(Information Worksheet, Part IV)
- 6 ☐ Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.  
(Information Worksheet, Part IV)
- 7 ☒ Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.  
(Information Worksheet, Part I)
- 8 ☐ Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.  
(Information Worksheet, Part I)
- 9 ☐ Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).  
(Information Worksheet, Part I)
- 10 Have qualifying children, but all are either
- |   |                          |   |
|---|--------------------------|---|
| a | <input type="checkbox"/> | qualifying children of another person, or         |
| b | <input type="checkbox"/> | invalid social security numbers for EIC purposes. |
- (Information Worksheet, Part III)
- 11 ☐ Disallowed by IRS to claim Earned Income Credit in 2019.  
(Information Worksheet, Part IV)
- 12 ☐ Filing Form 2555, Foreign Earned Income.
- 13 ☐ Not a citizen or resident alien for the entire year, claiming dual status.  
(Information Worksheet, Part VI)
- 14 ☐ Head of household filing status and lived with nonresident alien spouse during the last six months of the year.  
(Information Worksheet, Part IV)

Compliance and Due Diligence Information

1 Is this how long your dependents lived with you in the U.S in 2019?

- ☐ Yes, all of the above is correct.
- ☐ No, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2019?

- 2
- ☐ Yes, my dependents lived with me at this address.
- ☐ No, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2019.

Compliance and Due Diligence Indicator . . . . .☒

Disqualified from Earned Income Credit. . . . .☒ Yes ☐ No

Potential qualifying child count . . . . .▶ 0

Non dependent potential qualifying child count . . . . .▶ 0

Qualifying child count (max 3) . . . . .▶ 0

# Schedule SE Adjustments Worksheet

2019

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt	Social Security Number
--	------------------------

	(a) Taxpayer	(b) Spouse
<b>QuickZoom</b> to the <b>Short Schedule SE</b> (Schedule SE, page 1) . . . . ►	<input checked="checked" type="checkbox"/>	<input type="checkbox"/>
<b>QuickZoom</b> to the <b>Long Schedule SE</b> (Schedule SE, page 2) . . . . ►	<input type="checkbox"/>	<input type="checkbox"/>
<b>A</b> Use Long Schedule SE, even if qualified to use Short Schedule SE .	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Approved Form 4029. Exempt from SE tax on all income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b> Chapter 11 bankruptcy <b>net</b> profit or loss for Schedule SE, line 3 . . .		
<b>D QuickZoom</b> to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help). . . . .		
<b>Part I Farm Profit or (Loss)</b> Schedule SE, line 1		
1 Total Schedules F . . . . .		
2 Farm partnerships, Schedules K-1 . . . . .		
3 Other SE farm profit or (loss) (See Help) . . . . .		
4 Less SE exempt farm profit or (loss) (See Help) . . . . .		
5 <b>Total for Schedule SE, line 1</b> . . . . .		
6 Conservation Reserve Program payments not subject to self- employment tax reported on:		
<b>a</b> Schedule F, line 4b . . . . .		
<b>b</b> Schedule K-1 (Form 1065), box 20, code AH . . . . .		
<b>c</b> Total CRP payments not subject to SE tax . . . . .		
<b>Part II Nonfarm Profit or (Loss)</b> Schedule SE, line 2		
1 <b>a</b> Total Schedules C . . . . .	11,317.	
<b>b</b> Less SE exempt Schedules C (approved Form 4361) . . . . .		
2 Nonfarm partnerships, Schedules K-1 . . . . .		
3 Forms 6781 . . . . .		
4 Other SE income reported as income on Form 1040, line 7 . . . . .		
5 <b>a</b> Clergy Form W-2 wages . . . . .		
<b>b</b> Clergy housing allowance . . . . .		
<b>c</b> Less clergy business deductions . . . . .		
<b>d QuickZoom</b> to the Explanation statement for entry on line 5c. . . . .		
6 Other SE nonfarm profit or (loss) (See Help) . . . . .		
7 Less other SE exempt nonfarm profit or (loss) (See Help) . . . . .		
8 <b>Total for Schedule SE, line 2</b> . . . . .	11,317.	
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .		
<b>Part III Farm Optional Method</b> Schedule SE, page 2, Part II		
1 Use Farm Optional Method . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross farm income from Schedules F . . . . .		
3 Gross farming or fishing income from partnership Schedules K-1 . .		
4 Other gross farming or fishing self-employment income . . . . .		
5 <b>Total</b> gross income for Farm Optional Method . . . . .		
<b>Part IV Nonfarm Optional Method</b> Schedule SE, page 2, Part II		
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross nonfarm income from Schedules C . . . . .		
3 Gross nonfarm income from partnership Schedules K-1 . . . . .		
4 Other gross nonfarm self-employment income . . . . .		
5 <b>Total</b> gross income for Nonfarm Optional Method . . . . .		

Use a separate worksheet for each casualty or theft event.

► Keep for your records

Name(s) shown on return

Joshua Z Nutt

Social Security No.

**Part I Casualty or Theft Event Information**

- 1 Description of this casualty or theft event . . . . .► \_\_\_\_\_
- 2 Date of casualty or theft event ► \_\_\_\_\_
- 3 Use of property, check one if not a Ponzi loss (line 5c):
- a Personal (includes home office deducted under simplified method, see tax help) . . . . .► ☐
- b Business, employment, or income-producing . . . . .► ☐
- 4 If box 3a is checked, check one:
- a This event qualifies as a Hurricane Harvey or Tropical Storm Harvey Disaster . . . . .► ☐
- b This event qualifies as a Hurricane Irma Disaster . . . . .► ☐
- c This event qualifies as a Hurricane Maria Disaster . . . . .► ☐
- d This event qualifies as a **2017** California Wildfire Disaster (01/01/2017-01/18/2018) . . . . .► ☐
- e This event is a qualified federally declared major disaster . . . . .► ☐
- f This event is a federally declared disaster (not "qualified") . . . . .► ☐
- g This event qualifies as a **2016** federally declared disaster area . . . . .► ☐
- h This event **does not** qualify as a federally declared disaster . . . . .► ☐
- i Enter the FEMA disaster decl. number if any line 4a-g is checked (ex. DR-1234) . . . . .► \_\_\_\_\_
- 5 If box 3b is checked, check one:
- a Check if the property was used in a passive activity . . . . .► ☐
- b Check if the property was **not** used in a passive activity . . . . .► ☐
- c Check if this is a Rev Proc 2009-20 Ponzi-Type loss . . . . .► ☐
- 6 Worksheet Copy Number . . . . . 1

**Part II Property Information for All Properties Damaged or Stolen in the Casualty or Theft Event**

- a **Description** including type of property . . .► \_\_\_\_\_
- b For personal use property, enter the address, city, state and ZIP code  
\_\_\_\_\_
- c Date acquired . . . . .► \_\_\_\_\_ d Cost or other basis . . .► \_\_\_\_\_
- e Insurance or other reimbursement . . . . .► \_\_\_\_\_
- f FMV before event . . . . .► \_\_\_\_\_ g FMV after event . . .► \_\_\_\_\_
- h Was this a total loss ? Yes . . .► ☐ No . . .► ☐
- i If **personal** use, is this a collectible ? Yes . . .► ☐ No . . .► ☐
- j If **business** use, check one: Business► ☐ Employ► ☐ Income . . .► ☐
- k If **home office** (standard method) enter: Sch C . . .► ☐ No Sch C► ☐ Ln 27

- a **Description** including type of property . . .► \_\_\_\_\_
- b For personal use property, enter the address, city, state and ZIP code  
\_\_\_\_\_
- c Date acquired . . . . .► \_\_\_\_\_ d Cost or other basis . . .► \_\_\_\_\_
- e Insurance or other reimbursement . . . . .► \_\_\_\_\_
- f FMV before event . . . . .► \_\_\_\_\_ g FMV after event . . .► \_\_\_\_\_
- h Was this a total loss ? Yes . . .► ☐ No . . .► ☐
- i If **personal** use, is this a collectible ? Yes . . .► ☐ No . . .► ☐
- j If **business** use, check one: Business► ☐ Employ► ☐ Income . . .► ☐
- k If **home office** (standard method) enter: Sch C . . .► ☐ No Sch C► ☐ Ln 27

**Schedule D Tax Worksheet**  
**as refigured for the**  
**Alternative Minimum Tax**

**2019**

► Keep for your records

Name(s) Shown on Return Joshua Z Nutt		Social Security Number	
	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
<b>1</b> Not applicable . . . . .			
<b>2</b> Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
<b>a</b> Total qualified dividends. . . . .			
<b>b</b> Adjustment from Schedules K-1 . . . . .			
<b>c</b> Other adjustments to qualified dividends . . . . .			
<b>d</b> Total. Combine lines 2a, 2b, and 2c. . . . .		0.	0.
<b>3</b> Enter the amount from Form 4952 for AMT, line 4g. . . . .			
<b>4</b> Enter the amount from Form 4952 for AMT, line 4e. . . . .			
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	0.		0.
<b>6</b> Subtract line 5 from line 2. If zero or less, enter -0- . . . . .	0.		0.
<b>7</b> Net long-term capital gain:			
<b>a</b> Enter the gain from line 15 of Schedule D as refigured for the AMT . . . . .	0.		
<b>b</b> Enter the gain from line 16 of Schedule D as refigured for the AMT . . . . .	0.		
<b>c</b> Enter the <b>smaller</b> of line 7a or line 7b . . . . .	0.		0.
<b>8</b> Enter the <b>smaller</b> of line 3 or line 4 . . . . .			
<b>9</b> Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	0.	0.	0.
<b>10</b> Add lines 6 and 9 . . . . .	0.		0.
<b>A</b> Enter the amount from Form 6251, line 6. . . . .	0.		
<b>B Capital gain excess.</b> Subtract line A from line 10. * . . . .	0.		
<b>11</b> Total 28% rate and unrecaptured section 1250 gain:			
<b>a</b> Enter the gain from line 18 of Schedule D as refigured for the AMT . . . . .	0.		
<b>b</b> Enter the gain from line 19 of Schedule D as refigured for the AMT . . . . .			
<b>c</b> Add lines 11a and 11b. . . . .			0.
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11c . . . . .			0.
<b>13</b> Subtract line 12 from line 10. Also enter this amount on Form 6251, line 13. . . . .			0.

\* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

► Keep for your records

Name(s) Shown on Return

Joshua Z Nutt

Social Security Number

**Taxable Income – Line 1**

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.) . . . . .	<b>1</b>	28,459.
<b>2</b>	Additions to income . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	28,459.
<b>4</b>	Subtractions from income . . . . .	<b>4</b>	
<b>5</b>	Subtract line 4 from line 3. Enter on Form 6251, line 1 . . . . .	<b>5</b>	28,459.

**Taxes – Line 2a**

<b>1</b>	Generation skipping transfer taxes included on Schedule A, line 6 . . . . .	<b>1</b>	
----------	---	----------	--

**Refund of Taxes – Line 2b**

<b>1</b>	Taxable refund of state and local income tax . . . . .	<b>1</b>	
<b>2</b>	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986 . . . . .	<b>2</b>	
<b>3</b>	Total tax refund adjustment. Enter on Form 6251, line 2b . . . . .	<b>3</b>	

**Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 2f**

<b>1</b>	Alternative minimum taxable income (AMTI) without ATNOLD . . . . .	<b>1</b>	40,659.
<b>2</b>	Enter adjustments . . . . .	<b>2</b>	
<b>3</b>	Adjustment for domestic production activities deduction . . . . .	<b>3</b>	
<b>4</b>	Adjusted AMTI without ATNOLD. Add lines 1-3 . . . . .	<b>4</b>	40,659.
<b>5</b>	ATNOLD limitation. Multiply line 4 by 90%. . . . .	<b>5</b>	36,593.
<b>6</b>	Enter ATNOL carried to 2018 from other year(s) . . . . .	<b>6</b>	
<b>7</b>	Enter ATNOL included above attributable to qualified disaster losses . . . . .	<b>7</b>	
<b>8</b>	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7 . . . . .	<b>8</b>	
<b>9</b>	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8 . . . . .	<b>9</b>	
<b>10</b>	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9) . . . . .	<b>10</b>	
<b>11</b>	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 2f, as neg . . . . .	<b>11</b>	

**Incentive Stock Options – Line 2i**

<b>1</b>	Incentive stock options adjustment from Schedule K-1 worksheets . . . . .	<b>1</b>	
<b>2</b>	Incentive stock options from Employer Stock Transaction Worksheets . . . . .	<b>2</b>	
<b>3</b>	Incentive stock options from Exercise of Stock Options Worksheets . . . . .	<b>3</b>	
<b>4</b>	Other incentive stock options . . . . .	<b>4</b>	
<b>5</b>	Total incentive stock options. Enter on Form 6251, line 2i. . . . .	<b>5</b>	



**Disposition of Property – Line 2k**

	Alternative Minimum Tax	Regular Tax	Difference
1 Net capital gain or loss (Schedule D) . . . . .			
2 Ordinary gain or loss (Form 4797, Part II) . . . . .			
3 Ordinary income from sale of Incentive Stock . . . . .			
4 Total. Enter on Form 6251, line 2k . . . . .			

**Post-86 Depreciation – Line 2l**

1 From depreciation worksheets . . . . .	1	0 .
2 Plus amount from Schedule K-1 worksheets . . . . .	2	
3 Add lines 1 and 2. . . . .	3	0 .
4 Any amount relating to an activity for which the partnership interest basis limits apply, for which you are not at risk, or which is a tax shelter farm activity. . . . .	4	
5 Total. Subtract line 4 from line 3. Enter on Form 6251, line 2l. . . . .	5	0 .

**Passive Activities – Line 2m**

1 Adjustment for recomputed income (loss) from passive activities . . . . .	1	
2 Adjustment for recomputed income (loss) from publicly traded partnerships . . . . .	2	
3 Other adjustments to passive activities . . . . .	3	
4 Total. Add lines 1, 2, and 3. Enter on Form 6251, line 2m . . . . .	4	

**Circulation Costs – Line 2o**

1 Circulation costs adjustment from Schedule K-1 Worksheets . . . . .	1	
2 Other circulation costs adjustment . . . . .	2	
3 Total. Add lines 1 and 2. Enter on Form 6251, line 2o . . . . .	3	

**Mining Costs – Line 2q**

1 Mining costs adjustment from Schedule K-1 Worksheets . . . . .	1	
2 Other mining costs adjustment . . . . .	2	
3 Total. Add lines 1 and 2. Enter on Form 6251, line 2q . . . . .	3	

**Research and Experimental Costs – Line 2r**

1 Research and Experimental costs adjustment from Schedule K-1 Worksheets . . . . .	1	
2 Other research and experimental costs adjustment. . . . .	2	
3 Total. Add lines 1 and 2. Enter on Form 6251, line 2r . . . . .	3	

**Intangible Drilling Costs – Line 2t**

1 Excess intangible drilling costs . . . . .	1	
2 Net income from oil and gas wells . . . . .	2	
3 Multiply line 2 by 65% (.65) . . . . .	3	
4 Tentative intangible drilling costs preference. Subtract line 3 from line 1. . . . .	4	
5 Independent producers exception amount. . . . .	5	
6 Subtract line 5 from line 4. Enter this amount on Form 6251, line 2t . . . . .	6	

**Other Adjustments – Line 3**

1 Pre-1987 depreciation from depreciation worksheets. . . . .	1	
2 Plus amount from Schedule K-1 worksheets . . . . .	2	
3 Add lines 1 and 2 . . . . .	3	
4 Any amount relating to an activity for which the partnership interest basis limits apply, for which you are not at risk, or which is a tax shelter farm activity. . . . .	4	
5 Subtract line 4 from line 3 . . . . .	5	
6 Enter other adjustments, including income-based related adjustments . . . . .	6	
7 Add lines 5 and 6 . . . . .	7	
8 Standard deduction if a qualified disaster loss was added to standard deduction. . . . .	8	
9 Total other adjustments. Add lines 7 and 8 and enter on Form 6251, line 3 . . . . .	9	

**Alternative Minimum Taxable Income – Line 4**

If married filing separately and Form 6251, line 4, is more than \$733,700:		
1	Alternative minimum taxable income, Form 6251 . . . . .	1
2	Threshold amount . . . . .	2
3	Subtract line 2 from line 1 . . . . .	3
4	Multiply line 3 by 25% (.25) . . . . .	4
5	<b>Smaller</b> of line 4 or \$55,850 . . . . .	5
6	Add line 1 and line 5. Enter on Form 6251, line 4 . . . . .	6

**Exemption – Line 5**

1	Enter \$71,700 if single or head of household, \$111,700 if married filing jointly or qualifying widow(er), \$55,850 if married filing separately . . . . .	1	71,700.
2	Enter your alternative minimum taxable income from Form 6251, line 4 . . . . .	2	40,659.
3	Enter \$510,300 if single or head of household, \$1,020,600 if married filing jointly or qualifying widow(er), \$510,300 if married filing separately . . . . .	3	510,300.
4	Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	0.
5	Multiply line 4 by 25% (.25) . . . . .	5	0.
6	Subtract line 5 from line 1. If zero or less, enter -0-. Enter on 6251, line 5 . . . . .	6	71,700.

**Form 6251**  
**Line 7**

**Foreign Earned Income**  
**Alternative Minimum Tax Worksheet**

**2019**

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Name(s) Shown on Return Joshua Z Nutt		Social Security Number	
<b>1</b>	Enter the amount from Form 6251, line 6 . . . . .	<b>1</b>	
<b>2 a</b>	Enter the amount from your (and your spouse's if filing jointly) Form 2555, lines 45 and 50. . . . .	<b>2a</b>	
<b>b</b>	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income . . . . .	<b>2b</b>	
<b>c</b>	Subtract line 2b from line 2a. If zero or less, enter 0 . . . . .	<b>2c</b>	
<b>3</b>	Add line 1 and line 2c . . . . .	<b>3</b>	
<b>4</b>	<b>Tax on the amount on line 3.</b> <ul style="list-style-type: none"> <li>• If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; <b>or</b> you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), enter the amount from line 3 of this worksheet on Form 6251, line 12. Complete the rest of Part III of Form 6251. However, before completing Part III, see <i>Form 2555</i>, later, to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 40, here.</li> <li>• <b>All Others:</b> If line 3 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 3 by 26% (0.26). Otherwise, multiply line 3 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result. . . . .</li> </ul>	<b>4</b>	
<b>5</b>	<b>Tax on amount on line 2c.</b> If line 2c is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7. . . . .	<b>6</b>	

# Federal Carryover Worksheet

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## 2018 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

## 2018 State Extension Information

(a) State	(b) Paid With Extension

## 2018 Locality Extension Information

(a) Locality	(b) Paid With Extension

## 2018 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

## 2018 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

## 2018 State Taxes Due Information

(a) State	(e) Paid With Return

## 2018 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

## 2018 State Refund Applied Information

(a) State	(g) Applied Amount

## 2018 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

## 2018 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

## 2018 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Joshua Z Nutt

Other Tax and Income Information			2018	2019
1	Filing status . . . . .	1		1 Single
2	Number of exemptions for blind or over 65 (0 - 4) . . . . .	2		
3	Itemized deductions . . . . .	3		1,352.
4	Check box if required to itemize deductions . . . . .	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .	5		42,762.
6	Tax liability for Form 2210 or Form 2210-F . . . . .	6		4,932.
7	Alternative minimum tax . . . . .	7		
8	Federal overpayment applied to next year estimated tax . . . . .	8		

QuickZoom to the IRA Information Worksheet for IRA information . . . . . ►

Excess Contributions			2018	2019
9 a	Taxpayer's excess Archer MSA contributions as of 12/31 . . . . .	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31 . . . . .	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31 . . . . .	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31 . . . . .	b		
11 a	Taxpayer's excess HSA contributions as of 12/31 . . . . .	11 a		
b	Spouse's excess HSA contributions as of 12/31 . . . . .	b		

Loss and Expense Carryovers			2018	2019
Note: Enter all entries as a positive amount				
12 a	Short-term capital loss . . . . .	12 a		
b	AMT Short-term capital loss . . . . .	b		
13 a	Long-term capital loss . . . . .	13 a		
b	AMT Long-term capital loss . . . . .	b		
14 a	Net operating loss available to carry forward . . . . .	14 a		
b	AMT Net operating loss available to carry forward . . . . .	b		
15 a	Investment interest expense disallowed . . . . .	15 a		
b	AMT Investment interest expense disallowed . . . . .	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2019 . . . . .	a		
	b 2018 . . . . .	b		
	c 2017 . . . . .	c		
	d 2016 . . . . .	d		
	e 2015 . . . . .	e		
	f 2014 . . . . .	f		
17	AMT Nonrecap'd net Sec 1231 losses from:	17 a		
	a 2019 . . . . .	a		
	b 2018 . . . . .	b		
	c 2017 . . . . .	c		
	d 2016 . . . . .	d		
	e 2015 . . . . .	e		
	f 2014 . . . . .	f		

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Credit Carryovers				2018	2019
18	General business credit . . . . .			18	
19	Adoption credit from:	a	2019 . . . . .	19 a	
		b	2018 . . . . .	b	
		c	2017 . . . . .	c	
		d	2016 . . . . .	d	
		e	2015 . . . . .	e	
		f	2014 . . . . .	f	
20	Mortgage interest credit from:	a	2019 . . . . .	20 a	
		b	2018 . . . . .	b	
		c	2017 . . . . .	c	
		d	2016 . . . . .	d	
21	Credit for prior year minimum tax . . . . .			21	
22	District of Columbia first-time homebuyer credit . . . . .			22	
23	Residential energy efficient property credit . . . . .			23	
Other Carryovers				2018	2019
24	Section 179 expense deduction disallowed . . . . .			24	0.
25	Excess	a	Taxpayer (Form 2555, line 46) . . . . .	25 a	
	foreign	b	Taxpayer (Form 2555, line 48) . . . . .	b	
	housing	c	Spouse (Form 2555, line 46) . . . . .	c	
	deduction:	d	Spouse (Form 2555, line 48) . . . . .	d	

## Charitable Contribution Carryovers

26	2018 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash	Qualified
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%	(f) 100%
a	2018 . . . . .						
b	2017 . . . . .						
c	2016 . . . . .						
d	2015 . . . . .						
e	2014 . . . . .						
27	2019 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash	Qualified
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%	(f) 100%
a	2019 . . . . .						
b	2018 . . . . .						
c	2017 . . . . .						
d	2016 . . . . .						
e	2015 . . . . .						
28	Amount overpaid less earned income credit . . . . .						

## Qualified Business Income Deduction (Section 199A) carryovers

Qualified Business Income Deduction (Section 199A) carryovers				2018	2019
29	Qualified business loss carryforward . . . . .			29	
30	Qualified PTP loss carryforward . . . . .			30	

## 2018 State Capital Loss Carryovers (For users not transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

# IRA Information Worksheet

2019

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## Part I Traditional IRA

		Taxpayer	Spouse
	<b>Basis and Value</b>		
1	Total basis in traditional IRAs . . . . .		
2	Year-end value on 12/31/2019. . . . .		
3	Basis carryover as of 12/31/2019 . . . . .		
	<b>Excess Contributions</b>		
4	Excess contributions as of 12/31/2018 . . . . .		
5	Carryover of excess contributions to 2020 . . . . .		

## Part II Roth IRA

		Taxpayer	Spouse
	<b>Basis (Contribution and Conversion History)</b>		
6	Basis in Roth IRA contributions . . . . .		
7	Basis in Roth IRA conversions. . . . .		
8	Contribution basis carryover as of 12/31/2019 . . . . .		
9	Conversion basis carryover as of 12/31/2019 . . . . .		
	<b>Excess Contributions</b>		
10	Excess contributions as of 12/31/2018 . . . . .		
11	Carryover of excess contributions to 2020 . . . . .		

## Part III Traditional IRA Basis Detail

		Taxpayer	Spouse
12	Basis for 2018 and earlier years . . . . .		
13	Adjustment due to return of excess contributions . . . . .		
14	Rollover of nontaxable portion of a qualified retirement plan . . . .		
15	Basis received from former spouse due to divorce or inherited. . .		
16	Basis transferred to former spouse due to divorce . . . . .		
17	Adjusted total basis in Traditional IRAs. . . . .		

## Part IV Traditional IRA Year-end Value Detail

		Taxpayer	Spouse
18	Enter the combined value of all traditional IRAs (including SEP and SIMPLE IRAs) on 12/31/2019 ( <i>See Help</i> ) . . .		
19	If any amounts were recharacterized either to or from any traditional IRA, enter the net amounts recharacterized after 12/31/2019.		
	qualified charitable distributions (QCD) made in Jan. 2020 to be treated as made in December 2019 ( <i>See Help</i> ).		
20	Enter the total amount of any traditional IRA distributions that you rolled over, or intend to roll over, to another traditional IRA, but the rollover was (or will be) made after 12/31/2019 . . . .		
21	Check this box if you converted <b>all</b> of the traditional IRAs you had in 2019 to Roth IRAs in 2019. . . . .	<input type="checkbox"/>	<input type="checkbox"/>

# IRA Information Worksheet

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Part V Roth IRA Contribution and Conversion Balances		Taxpayer	Spouse
22	Opened a Roth IRA before 2015 . . . . .	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>2018 Balances (Basis - Before 2019 Transactions)</b>			
23	Cumulative regular <b>Roth</b> IRA contributions, including rollovers from Roth 401(k) and Roth 403(b) . . . . .		
24	Cumulative pre 2015 conversions - taxable and nontaxable . . . . .		
25	2015 conversion contributions taxable at conversion . . . . .		
26	2015 conversion contributions not taxable at conversion . . . . .		
27	2016 conversion contributions taxable at conversion . . . . .		
28	2016 conversion contributions not taxable at conversion . . . . .		
29	2017 conversion contributions taxable at conversion . . . . .		
30	2017 conversion contributions not taxable at conversion . . . . .		
31	2018 conversion contributions taxable at conversion . . . . .		
32	2018 conversion contributions not taxable at conversion . . . . .		
<b>2019 Transactions - Contributions</b>		<b>Taxpayer</b>	<b>Spouse</b>
33	Regular <b>Roth</b> IRA contributions . . . . .		
34	Rollover from Roth 401(k) and Roth 403(b) . . . . .		
35	Conversion contributions taxable at conversion . . . . .		
36	Conversion contributions not taxable at conversion . . . . .		
37	Repayments of qualified Roth reservist distributions . . . . .		
<b>2019 Transactions - Distributions</b>			
38	Distributions from regular <b>Roth</b> IRA contributions and from rollovers from Roth 401(k) and Roth 403(b)		
39	Distributions from cumulative pre 2015 conversions		
40	Distributions from 2015 conversions taxable at conversion . . . . .		
41	Distributions from 2015 conversions not taxable at conversion . . . . .		
42	Distributions from 2016 conversions taxable at conversion . . . . .		
43	Distributions from 2016 conversions not taxable at conversion . . . . .		
44	Distributions from 2017 conversions taxable at conversion . . . . .		
45	Distributions from 2017 conversions not taxable at conversion . . . . .		
46	Distributions from 2018 conversions taxable at conversion . . . . .		
47	Distributions from 2018 conversions not taxable at conversion . . . . .		
48	Distributions from 2019 conversions taxable at conversion . . . . .		
49	Distributions from 2019 conversions not taxable at conversion . . . . .		
50	Did you have any open Roth IRA accounts on 12/31/2019? . . . . .	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Balance c/over to 2020 (Basis - After 2019 Transactions)</b>			
51	Cumulative regular <b>Roth</b> IRA contributions, including rollovers from Roth 401(k) and Roth 403(b) . . . . .		
52	Cumulative pre 2016 conversions - taxable and nontaxable		
53	2016 conversion contributions taxable at conversion . . . . .		
54	2016 conversion contributions not taxable at conversion . . . . .		
55	2017 conversion contributions taxable at conversion . . . . .		
56	2017 conversion contributions not taxable at conversion . . . . .		
57	2018 conversion contributions taxable at conversion . . . . .		
58	2018 conversion contributions not taxable at conversion . . . . .		
59	2019 conversion contributions taxable at conversion . . . . .		
60	2019 conversion contributions not taxable at conversion . . . . .		



# IRA Information Worksheet

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Part VI Roth IRA Basis Adjustments		Taxpayer	Spouse
<b>Received From Former Spouse due to Divorce or Inheritance</b>			
	Cumulative regular <b>Roth</b> IRA contributions, including rollovers from Roth 401(k) and Roth 403(b) . . . . .		
61			
62	Cumulative pre 2015 conversions - taxable and nontaxable . . . .		
63	2015 conversion contributions taxable at conversion . . . . .		
64	2015 conversion contributions not taxable at conversion . . . . .		
65	2016 conversion contributions taxable at conversion . . . . .		
66	2016 conversion contributions not taxable at conversion . . . . .		
67	2017 conversion contributions taxable at conversion . . . . .		
68	2017 conversion contributions not taxable at conversion . . . . .		
69	2018 conversion contributions taxable at conversion . . . . .		
70	2018 conversion contributions not taxable at conversion . . . . .		
71	2019 conversion contributions taxable at conversion . . . . .		
72	2019 conversion contributions not taxable at conversion . . . . .		
<b>Transferred To Former Spouse due to Divorce</b>			
	Cumulative regular <b>Roth</b> IRA contributions, including rollovers from Roth 401(k) and Roth 403(b) . . . . .		
73			
74	Cumulative pre 2015 conversions - taxable and nontaxable . . . .		
75	2015 conversion contributions taxable at conversion . . . . .		
76	2015 conversion contributions not taxable at conversion . . . . .		
77	2016 conversion contributions taxable at conversion . . . . .		
78	2016 conversion contributions not taxable at conversion . . . . .		
79	2017 conversion contributions taxable at conversion . . . . .		
80	2017 conversion contributions not taxable at conversion . . . . .		
81	2018 conversion contributions taxable at conversion . . . . .		
82	2018 conversion contributions not taxable at conversion . . . . .		
83	2019 conversion contributions taxable at conversion . . . . .		
84	2019 conversion contributions not taxable at conversion . . . . .		

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Description	Amount
<b>Income</b>	
Wages . . . . .	19,812.
Interest income before Series EE bond exclusion . . . . .	
Dividend income . . . . .	
Tax refund . . . . .	
Alimony received . . . . .	
Nonpassive business income or loss . . . . .	11,317.
Royalty and nonpassive rental activities income or loss . . . . .	
Nonpassive partnership income or loss . . . . .	
Nonpassive S corporation income or loss . . . . .	
Nonpassive farm rental income or loss . . . . .	
Nonpassive farm income or loss . . . . .	
Nonpassive estate and trust income or loss . . . . .	
Real estate mortgage investment conduits . . . . .	
Business gains and losses from nonpassive activities . . . . .	
Capital gains and losses . . . . .	
Taxable IRA distributions . . . . .	11,696.
Taxable pension distributions . . . . .	737.
Unemployment compensation . . . . .	
Other income . . . . .	
Total income . . . . .	43,562.
<b>Adjustments</b>	
Educator expenses . . . . .	
Certain business expenses of reservists, performing artists, and government officials . . . . .	
Health savings account deduction . . . . .	
Moving expenses . . . . .	
Self-employed SEP, SIMPLE, and qualified plans . . . . .	
Self-employed health insurance deduction . . . . .	
Penalty on early withdrawals of savings . . . . .	
Alimony paid . . . . .	
Other adjustments . . . . .	
Total adjustments . . . . .	
<b>Modified adjusted gross income . . . . .</b>	<b>43,562.</b>

## Depreciation Options

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### Depreciation for Miscellaneous 2% Itemized Deductions and Form 2106

- 1 Enable state depreciation calculation for assets and vehicles associated with Form 2106 that contain a miscellaneous 2% itemized deduction . . . . . ☐ Yes ☒ No
- 2 Enable state depreciation calculation for assets associated with Miscellaneous 2% Itemized Deductions . . . . . ☐ Yes ☒ No

### MACRS Convention and Computation

☒ Compute convention (result shown below).

When 'Compute convention' is checked, the program automatically determines which convention applies to MACRS personal property assets placed in service in 2019, and checks the appropriate box below. If 'Compute Convention' is unchecked, the program uses the 'Half-year convention' unless you check 'Mid-quarter convention.'

- 1 ☒ Half-year convention
- 2 ☐ Mid-quarter convention
- 3 Use IRS tables for all MACRS property placed in service this year? . . . . . ☐ Yes ☒ No

### Federal Section 179 Information

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of Form 4562, per the IRS instructions. This is the copy that appears on the menu as Form 4562:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited. If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Form 4562 for that activity.

- |  |     |   |
|--|-----|---|
| 1 a Elect to treat Qualified Real Property as "Section 179 Property" . . . . .   | 1 a | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Calculated "Total cost of Section 179 property placed in service" . . . . .    | b   | 912.  |
| c Additions or subtractions to calculated total on line 1a . . . . .             | c   |   |
| 2 If Married Filing Separately, enter:   |     |   |
| a Total cost of eligible property placed in service this year by spouse. . . . . | 2 a |   |
| b Allocation percentage elected for your return, if other than 50%. . . . .      | b   | %   |
| c Section 179 elected on Qualified Real Property this year by spouse . . . . .   | c   |   |
| 3 a Taxable income computed for the Section 179 limitation . . . . .             | 3 a | 32,041.   |
| b Additions or subtractions to taxable income . . . . .                          | b   |   |

### State Depreciation

Enter the State ID of all states for which you want depreciation computed. A corresponding state record will be created on all assets and vehicles in the Federal return.

Note: Only supported states may be selected. Not applicable to California. California depreciation data must be entered in the state return.

#### To delete or change a state:

- Check the "Yes" box for "Delete this state's depreciation data from the Federal file now"
- Delete the entry in the "State" field, or change it to the desired state
- Check the "No" box for "Delete this state's depreciation data from the Federal file now"

States currently entered: OH KY

- |   |   |  |
|---|---|--|
| State . . . . .   | OH  |  |
| Delete this state's depreciation data from Federal file when transferring to 2020 . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| Delete this state's depreciation data from the Federal file now . . . . .                   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| State . . . . .   | KY  |  |
| Delete this state's depreciation data from Federal file when transferring to 2020 . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| Delete this state's depreciation data from the Federal file now . . . . .                   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**State Section 179 Dollar Limitation**

<b>1</b>	State. . . . .	<b>1</b>	
<b>2 a</b>	Married Filing Separately for state? If Yes, enter:	<b>2 a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Total cost of state eligible property placed in service this year by spouse . . .	<b>b</b>	See State Section 179 Statement
<b>c</b>	Allocation percentage elected for state return . . . . .	<b>c</b>	_____ %
<b>d</b>	State Section 179 elected on Qualified Real Property this year by spouse . .	<b>d</b>	
<b>3 a</b>	Elect to treat state Qualified Real Property as "Section 179 Property". . . . .	<b>3 a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Calculated "Total cost of state Section 179 property placed in service" . . . .	<b>b</b>	
<b>c</b>	Additions or subtractions to state calculated value . . . . .	<b>c</b>	
<b>4</b>	State maximum amount . . . . .	<b>4</b>	
<b>5</b>	State threshold cost of Section 179 property. . . . .	<b>5</b>	
<b>6</b>	Reduction in state limitation (Line 3b less line 5, not less than 0) . . . . .	<b>6</b>	
<b>7</b>	State dollar limitation (Ln 4 less Ln 6, not less than 0. MFS, times Ln 2d) . . .	<b>7</b>	
<b>8</b>	Total state Section 179 elected (Cannot exceed line 7). . . . .	<b>8</b>	
<b>9</b>	Total state Section 179 elected on Qualified Real Property. . . . .	<b>9</b>	

**State Defaults for post-2017 TCJA Autos/Trucks & Farm Property**Check box to reset all state Asset Class defaults shown below. . . . . ☐

STATE CALC		Autos & Trucks		STATE CALC		Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End	
AL	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
AZ	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
AR	State	01/01/2019	PERMANENT	State	01/01/2019	PERMANENT	
		See State Asset Class Default Statement					

**State Defaults for Economic Stimulus Depreciation Allowance and 2019 Section 179**

Note: Only supported states are shown

Check box to reset all state Economic Stimulus defaults shown below. . . . . ☐

STATE CALC		STIMULUS BONUS DEPRECIATION			2019 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
AL	State	Full	12/31/2008	12/31/2027	Full	1,020,000.	2,550,000.
AZ	State	Full	12/31/2012	12/31/2027	Part	1,020,000.	2,550,000.
AR	State	N/A	N/A	N/A	Full	25,000.	200,000.
							See State 2009 Economic Stimulus Default Statement

**State Defaults for Qualified Disaster Area Depreciation Allowance and Section 179**Check box to reset all state Qualified Disaster Area defaults shown below. . . . . ☐

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	12/31/2007	12/31/2013	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
							See State Qualified Disaster Area Default Statement

**State Defaults for Kansas Disaster Zone Depreciation Allowance and Section 179**Check box to reset all state Kansas Disaster Zone defaults shown below . . . . . ☐

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	05/04/2007	12/31/2009	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State Kansas Disaster Zone Default Statement	

**State Defaults for Cellulosic Biomass Ethanol Plant Property (CBEPP)**Check box to reset all state CBEPP defaults shown below . . . . . ☐

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
AL	Federal	Full	12/20/2006	12/31/2020
AZ	Federal	Full	12/20/2006	12/31/2020
AR	None	N/A	N/A	N/A
			See State CBEPP Default Statement	

**State Defaults for GO Zone Depreciation Allowance and GO Zone Section 179**Check box to reset all state GO Zone defaults shown below . . . . . ☐

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
AL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
AZ	State	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State GO Zone Default Statement	

**State Defaults for Pre-2006 Special Depreciation Allowance (SDA), and Trucks/Vans**Check box to reset all state SDA & Truck/Van defaults shown below . . . . . ☐

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
AL	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
AZ	State	None	N/A	N/A	N/A	N/A	N/A	Y
AR	State	None	N/A	N/A	N/A	N/A	N/A	Y
				See State Pre 2005 SDA Default Statement				

**State Defaults for Sec 179 on Computer Software & Qualified Real Property**Check box to reset all state Sec 179 defaults shown below . . . . . ☐

STATE CALC		COMPUTER SOFTWARE		STATE CALC		QUALIFIED REAL PROPERTY	
						& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End	
AL	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT	
AZ	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT	
AR	Federal	TY2003	PERMANENT	None	N/A	N/A	
			See State Software/Real Property Sec 179 Default Statement				

**State Defaults for Asset Class on Qualified Real Property & Farm Machinery/Equipment**Check box to reset all state Asset Class defaults shown below . . . . . ☐

STATE CALC		FARM & RETAIL		STATE CALC		RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End	
AL	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017	
AZ	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017	
AR	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017	
			See State Asset Class Default Statement				

**State Defaults for Taking Economic Stimulus Depreciation Allowance on Fruit/Nut Tree/Vine in Year Planted/Grafted**

 Check box to reset defaults shown below. . . . . ☐

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
AL	Federal	Full	12/31/15	12/30/27
AZ	State	Full	12/31/12	12/30/27
AR	State	N/A	N/A	N/A
			See Fruit/Nut Tree/Vine SDA in Year Planted/Grafted	

- Keep for your records

PAGE                      1

Joshua Z Nutt

[illegible]

## Two-Year Comparison

2019

Name(s) Shown on Return

Joshua Z Nutt

Social Security Number

Income	2018	2019	Difference	%
Wages, salaries, tips, etc . . . . .		19,812.	19,812.	
Interest and dividend income . . . . .				
State tax refund . . . . .				
Business income (loss) . . . . .		11,317.	11,317.	
Capital and other gains (losses) . . . . .				
IRA distributions . . . . .		11,696.	11,696.	
Pensions and annuities . . . . .		737.	737.	
Rents and royalties . . . . .				
Partnerships, S Corps, etc . . . . .				
Farm income (loss) . . . . .				
Social security benefits . . . . .				
Income other than the above . . . . .				
<b>Total Income</b> . . . . .		43,562.	43,562.	
<b>Adjustments to Income</b> . . . . .		800.	800.	
<b>Adjusted Gross Income</b> . . . . .		42,762.	42,762.	
<b>Itemized Deductions</b>				
Medical and dental . . . . .				
Income or sales tax . . . . .		1,352.	1,352.	
Real estate taxes . . . . .				
Personal property and other taxes . . . . .				
Interest paid . . . . .				
Gifts to charity . . . . .				
Casualty and theft losses . . . . .				
Miscellaneous . . . . .				
Total Itemized Deductions . . . . .	0.	1,352.	1,352.	
<b>Standard or Itemized Deduction</b> . . . . .		12,200.	12,200.	
<b>Qualified Business Income Deduction</b> . . . . .		2,103.	2,103.	
<b>Taxable Income</b> . . . . .		28,459.	28,459.	
Income tax . . . . .		3,223.	3,223.	
Additional income taxes . . . . .				
Alternative minimum tax . . . . .				
<b>Total Income Taxes</b> . . . . .		3,223.	3,223.	
Nonbusiness credits . . . . .				
Business credits . . . . .				
<b>Total Credits</b> . . . . .				
Self-employment tax . . . . .		1,599.	1,599.	
Other taxes . . . . .		110.	110.	
<b>Total Tax After Credits</b> . . . . .		4,932.	4,932.	
Withholding . . . . .		4,801.	4,801.	
Estimated and extension payments . . . . .				
Earned income credit . . . . .				
Additional child tax credit . . . . .				
Other payments . . . . .				
<b>Total Payments</b> . . . . .		4,801.	4,801.	
Form 2210 penalty . . . . .				
Applied to next year's estimated tax . . . . .				
<b>Refund</b> . . . . .				
<b>Balance Due</b> . . . . .		131.	131.	

Current year effective tax rate . . . . . 7.54 %



**Tax Summary**  
► Keep for your records

**2019**

Name (s)

Joshua Z Nutt

<b>Total income</b> . . . . .	43,562.
<b>Adjustments to income</b> . . . . .	800.
<b>Adjusted gross income</b> . . . . .	42,762.
<b>Itemized/standard deduction</b> . . . . .	12,200.
<b>Qualified business income deduction</b> . . . . .	2,103.
<b>Taxable income</b> . . . . .	28,459.
<b>Tentative tax</b> . . . . .	3,223.
<b>Additional taxes</b> . . . . .	
<b>Alternative minimum tax</b> . . . . .	
<b>Total credits</b> . . . . .	
<b>Other taxes</b> . . . . .	1,709.
<b>Total tax</b> . . . . .	4,932.
<b>Total payments</b> . . . . .	4,801.
<b>Estimated tax penalty</b> . . . . .	
<b>Amount Overpaid</b> . . . . .	0.
<b>Refund</b> . . . . .	0.
<b>Amount Applied to Estimate</b> . . . . .	0.
<b>Balance due</b> . . . . .	131.

# Compare to U. S. Averages

► Keep for your records

2019

Name(s) Shown on Return Joshua Z Nutt	Social Security No
--	--------------------

Your 2019 adjusted gross income (AGI) . . . . . 42,762.  
National adjusted gross income range used below . . . . . from 30,000. to 49,999.

**Note:** National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages . . . . .	19,812.	38,969.
Taxable interest . . . . .		702.
Tax-exempt interest . . . . .		4,465.
Dividends . . . . .		2,794.
Business net income . . . . .	11,317.	15,778.
Business net loss . . . . .		8,221.
Net capital gain . . . . .		5,112.
Net capital loss . . . . .		2,260.
Taxable IRA . . . . .	11,696.	11,326.
Taxable pensions and annuities . . . . .	737.	18,743.
Rent and royalty net income . . . . .		8,128.
Rent and royalty net loss . . . . .		8,566.
Partnership and S corporation net income . . . . .		17,464.
Partnership and S corporation net loss . . . . .		15,187.
Taxable social security benefits . . . . .		8,208.
Medical and dental expenses deduction . . . . .		8,859.
Taxes paid deduction . . . . .	1,352.	4,468.
Interest paid deduction . . . . .		6,605.
Charitable contributions deduction . . . . .		3,028.
Total itemized deductions . . . . .	1,352.	17,422.
Child care credit . . . . .		624.
Education tax credits . . . . .		1,099.
Child tax credit . . . . .		1,043.
Retirement savings contributions credit . . . . .		203.
Earned income credit . . . . .		1,791.
Other Information	Actual Per Return	National Average
Adjusted gross income . . . . .	42,762.	41,074.
Taxable income . . . . .	28,459.	22,937.
Income tax . . . . .	3,223.	3,001.
Alternative minimum tax . . . . .		10,625.
Total tax liability . . . . .	4,932.	3,233.

## Estimated Taxes and Form W-4 Worksheet

Name: Joshua Z Nutt  
SSN: \_\_\_\_\_

**Note:** To calculate additional withholding for more than 3 jobs between taxpayer and spouse, or if the lowest paying job earns more than \$120,000 - see the IRS W-4 Calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

### Choose the Method You Will Use to Pay Your 2020 Federal Income Taxes

- ☐ By withholding from my paychecks. (You will also need to complete the **Additional Information for Form W-4 Worksheet**. QuickZoom below.)
- ☒ By making estimated tax payments. If estimated payments are in addition to withholding, my estimated 2020 withholding will be \_\_\_\_\_.
- Overpayment from my 2019 return. \_\_\_\_\_ 0.
- Amount of my 2019 overpayment to apply to 2020 instead of refunding it \_\_\_\_\_.

### Enter Your Filing Status and Other Information for Your 2020 Tax Return

Choose your filing status . . . . . 1 - Single

Taxpayer age as of the end of 2020 . . . . . 25

Spouse age as of the end of 2020 . . . . . \_\_\_\_\_

Do you qualify for an additional standard deduction?

**Taxpayer:**

**Spouse:**

**Total** . . . . . 0

☐ Check if you must itemize in 2020. (See Tax Help.)

### Dependent of Another

☐ Check if you will be the dependent of another person (but not if married filing jointly).

#### Dependents on return:

	2019	2020
Number of qualifying children dependents age 16 and under . . . .	0	0
Number of qualifying children dependents age 17 to 23 . . . . .	0	0
Number of other dependents on return . . . . .	1	1

### Enter Your 2020 Income and Deductions in 2nd column

	2019 Actual	2020 Expected
<b>Compensation:</b>		
Annual wages and salary for taxpayer . . . . .	19,812.	
Medicare wages for taxpayer (W-2 box 5) . . . . .	20,158.	
Annual wages and salary for spouse . . . . .		
Medicare wages for spouse (W-2 box 5) . . . . .		
<b>Self-employment Income:</b>		
Schedule C income for taxpayer	11,317.	
Schedule C income for spouse		
Schedule F & K-1 income for taxpayer		
Schedule F & K-1 income for spouse		
Conservation Reserve Program Payments for taxpayer		
Conservation Reserve Program Payments for spouse		
Annual net income from self-employment for taxpayer	11,317.	
Annual net income from self-employment for spouse		

### W-2:

Employer

☐ Check to populate W-2 table from 2019 return

Owner

Wages

2019 Withholding

2020 Wages

2020 Withholding

### Schedule C:

Name

☐ Check to populate Schedule C table from 2019 return

Owner 2019 Income

2019 Expenses

2020 Income

2020 Expenses

<b>Other Tax Information:</b>			
<b>Note:</b> Include this income in the Other Income section below.			
Net Investment Income for 3.8% tax . . . . .		0 .	
Qualified dividends . . . . .			
<b>Maximum Capital Gains Rate Tax Information:</b>			
Net short-term capital gains or losses . . . . .			
Net long-term capital gains or losses . . . . .			
Net 28%-rate capital gains included in long-term . . . . .			
Unrecap'd Sec 1250 gains incl in long-term ( <i>see Tax Help</i> ) . . . .			
Investment income election ( <i>see Tax Help</i> ) . . . . .			
<b>Other Income:</b>			
Total of your other taxable income and losses ( <i>see Tax Help</i> ) . . .		12,433 .	
Foreign income or housing exclusions. . . . .			
<b>Adjustments:</b>			
Deductible IRA contributions, alimony, etc . . . . .		0 .	
<b>Itemized Deductions:</b>			
Total medical expenses . . . . .			
State and local property and income taxes (or sales tax) . . . . .		1,352 .	
Deductible foreign income taxes . . . . .			
Deductible mortgage interest . . . . .			
Cash charitable contributions . . . . .			
Other charitable contributions . . . . .			
Deductible investment interest expense, casualty or theft losses ( <i>see Tax Help</i> ) . . . . .			
Other itemized deductions . . . . .			
Net qualified disaster loss ( <i>see Tax Help</i> ) . . . . .			
<b>Standard Deduction:</b>			
Standard deduction		12,200 .	12,400 .

<b>Deduction Allowed:</b>		
Deduction ( <i>greater of standard+qual'd disaster loss or item'd</i> )	12,200.	12,400.
<b>Other Deduction:</b>		
Qualified business income deduction ( <i>see Tax Help</i> )	2,103.	
<b>Credits:</b>		
Earned Income Tax Credit . . . . .		
Child Tax Credit . . . . .		0.
Child and Dependent Care Credit . . . . .		
Education Credits . . . . .		
Other Credits. . . . .		

Joshua Z Nutt

Page 2

Income Tax Calculation for Your 2020 Tax Return	2019 Actual	2020 Expected
Taxable income . . . . .	28,459.	0.
Income tax . . . . .	3,223.	
Alternative minimum tax ( <b>Enter</b> Alt Min tax expected in 2020) . . .		
Premium tax credit repayment ( <b>Enter</b> amt expected for 2020) . . .		
Total credits ( <b>Enter</b> credits expected in 2020) . . . . .		0.
Tax on self-employment income and add'l 0.9% Medicare tax . . .	1,599.	0.
Net investment income tax (3.8%) . . . . .		0.
Other taxes ( <b>Enter</b> other taxes expected in 2020) . . . . .	110.	
Total federal income tax . . . . .	4,932.	0.

**Enter the Tax Payments You've Already Made for Your 2020 Tax Return**

The federal income tax actually withheld from your paychecks to date	
Taxpayer . . . . .	
Spouse . . . . .	
Federal estimated tax payments you've already made	
Payment number 1 (July 15, 2020). . . . .	
Payment number 2 (July 15, 2020). . . . .	
Payment number 3 (September 15, 2020). . . . .	
2019 federal overpayment credited to 2020 ( <i>from page 1 above</i> ) . . . . .	
Total taxes paid to date . . . . .	
Balance of payments needed or (expected refund). . . . .	0.

**Summary of Taxes to be Paid for 2020**

Federal income taxes to be withheld from your paychecks . . . . .	
Your 2019 federal overpayment you applied to 2020. . . . .	
Your 2020 federal estimated taxes,	
based on . . . . . 100% of your 2019 actual tax	
Estimate of total payments you will need to make for 2020 . . . . .	

Name: Joshua Z Nutt

SSN: \_\_\_\_\_

Prepare My 2020 Estimated Taxes Based on		Tax Amount
<input type="checkbox"/>	90% of tax on your 2020 estimated taxable income . . . . .	0.
<input type="checkbox"/>	100% of tax on your 2020 estimated taxable income . . . . .	0.
<input type="checkbox"/>	66-2/3% of tax on your 2020 estimated taxable income (for farmers and fishermen only, see Tax Help) . . . . .	0.
<input checked="" type="checkbox"/>	100% (110%) of your 2019 taxes (prior-year exception)	
<b>Note:</b> If your 2019 taxes were less than \$1000, see Tax Help . . . . .		4,932.

Amount of Estimated Taxes to Pay in 2020	
Taxes based on method above . . . . .	4,932.
Expected withholding for 2020 . . . (2019 actual withholding) . . . . .	4,801.
Taxes due after withholding . . . . .	131.
Estimates you've already paid . . . . .	
Last year's overpayment you applied to this year . . . . .	
Balance of estimated taxes due . . . . .	131.

☐ To the next \$10  
☐ To the next \$100

**Round My Payments Up**

Prepare Estimated Tax Payment Vouchers	
<input checked="" type="checkbox"/>	The amount of estimated taxes due is \$1,000 or more (see Tax Help)
<input type="checkbox"/>	Even if the amount of estimated taxes due is less than \$1,000
<input type="checkbox"/>	No, do not prepare estimated tax payment vouchers

<b>Schedule of Estimated Tax Payments for 2020</b> Check the box for the payment date due next. We will prepare your vouchers based on your choice.	
<input type="checkbox"/> Payment number 1, due July 15, 2020	
<input type="checkbox"/> Payment number 2, due July 15, 2020	
<input type="checkbox"/> Payment number 3, due September 15, 2020	
<input type="checkbox"/> Payment number 4, due January 15, 2021	

Total estimated tax payments for 2020 . . . . .	
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Print Estimated Tax Vouchers	
<input checked="" type="checkbox"/>	Yes, print those prepared by program
<input type="checkbox"/>	No, I will use those supplied by the I.R.S. and write in the amounts

### Additional Information for Form W-4

**Name:** Joshua Z Nutt

**SSN:** \_\_\_\_\_

**Note: To calculate additional withholding for more than 3 jobs between taxpayer and spouse, or if the lowest paying job earns more than \$120,000 - see the IRS W-4 Calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App).**

☐ This box will be checked if your entries on the **Estimated Taxes and Form W-4 Worksheet** indicate that this worksheet and Form W-4 are necessary for your next year's plan.

### Enter Salary and Pay Periods for 2020

Your annual salary for this year. . . . .

Salary you have already received in 2020 . . . . .

Your remaining salary for this year . . . . .

Number of paychecks you have remaining this year . . . . .

How often you are paid . . . . .

Your gross salary per pay period . . . . .

**Taxpayer**

**Spouse**

0.

### Form W-4 Personal Withholding Adjustments

Withholding status . . . . .

Additional withholding per pay period . . . . .

Estimated future withholding per pay period . . . . .

Estimated future withholding through remainder of year . . . . .

Top tax rate being withheld . . . . .

**Taxpayer**

**Spouse**

%

%

### Change in Federal Income Tax Withholding per Pay Period

See tax help for more information.

Current withholding per pay period. . . . .

Estimated future withholding per pay period . . . . .

Increase/(decrease) in net pay per pay period . . . . .

**Taxpayer**

**Spouse**

**Summary of Federal Income Taxes to be Withheld in 2020: Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.**

Taxpayer's withholding .....

Spouse's withholding . . . . .

Total withholding . . . . .

## ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

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**Taxpayer:** Joshua Z Nutt

**Primary SSN:** \_\_\_\_\_

**Federal Return Submitted:** February 21, 2020 04:35 PM PST

**Federal Return Acceptance Date:** 02/21/2020

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The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

### 1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

#### TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight July 15, 2020. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on July 15, 2020, your Intuit electronic postmark will indicate July 15, 2020, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before July 15, 2020, and a corrected return is submitted and accepted before July 20, 2020. If your return is submitted after July 20, 2020, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2020. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2020, and the corrected return is submitted and accepted by October 20, 2020.

### 2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.



## We need your consent - Early Access

This is an IRS requirement

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IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

<hr/> <hr/> <hr/> <hr/>
-------------------------

First Name

Last Name

Please type the date below:

Date

---

## Read and accept this Disclosure Consent

This is an IRS requirement

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### IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

---

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

--

Sign this agreement by entering your name:

Please type the date below:

Date

## Read and accept this Disclosure Consent

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of a bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to IDNotify, provided by CSIdentity Corp., an Experian company. With your consent, we will send the following: First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

---

### IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Joshua

Nutt

Please type the date below:

02/21/2020

Date



## IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund directly from the Internal Revenue Service ("IRS") for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

You can file your tax return electronically, select the Refund Processing Service ("RPS"), and have your federal income tax refund processed through a processor using banking services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website (IRS.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

This Agreement requires all disputes to be resolved by way of binding arbitration.  
The terms of the arbitration provision appear in section 10.

Information regarding low-cost deposit accounts may be available at [www.mymoney.gov](http://www.mymoney.gov).

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

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WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN  No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks <sup>3</sup>	Free
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks <sup>3</sup>	
ELECTRONIC FILING (E-FILE)  No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days <sup>3</sup>	Free
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days <sup>3</sup>	
ELECTRONIC FILING (E-FILE)  Refund Processing Service	(a) Direct deposit to your personal bank account, or  (b) Load to your debit card <sup>1</sup> .	Usually within 21 days <sup>3</sup>	Free option with your purchase of TurboTax Premium Services or TurboTax MAX <sup>2</sup>

<sup>1</sup>You may incur additional charges from the issuer of the debit card if you select to have your tax refund loaded on a debit card.

<sup>2</sup>This fee consists of a TurboTax Fee, the cost of TurboTax Premium Services or TurboTax MAX and any fees for additional products and services purchased. Note that the cost of TurboTax Premium Services and TurboTax MAX ranges depending on the edition of TurboTax purchased. See Section 4 of the Refund Processing Service Agreement on the next page for the cost of the service you have chosen.

<sup>3</sup>However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

Questions? Call 877-908-7228

# Pro Delegation Worksheet

2019

Check this box if you are preparing this return as a PRO preparer . . . . . ☐

## Preparer / Electronic Return Originator (ERO) Information

Preparer Name \_\_\_\_\_ Print name in signature area? ☐  
Preparer Tax ID # (PTIN) \_\_\_\_\_  
NY Tax Preparer Registration # \_\_\_\_\_ or NY Exclusion Code \_\_\_\_\_  
For NM, OR Preparers Only: State ID# \_\_\_\_\_  
Preparer E-mail \_\_\_\_\_ Print date on return? ☐  
Preparer Phone \_\_\_\_\_ CAF # \_\_\_\_\_  
**Electronic Filing Only:** ERO Practitioner PIN \_\_\_\_\_

## Electronic Filing and Printing of Tax Return Information

### Original Returns:

- ☐ File **federal** return electronically  
☐ File **state** returns electronically

Select state returns to file electronically:

State(s)

### Amended Returns:

- ☐ File **federal** amended return(s) electronically  
☐ File **state** amended return(s) electronically

Select state amended return(s) to file electronically:

State(s)

### New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's return to the state Department of Revenue, as applicable by law.

### Print and Mail Selections (use only if e-file ineligible):

- ☐ Federal return printed and mailed to IRS  
☐ State return printed and mailed to state agency

Select state returns to file by mail:

State(s)

### Practitioner PIN Program:

- ☐ Sign return electronically using Practitioner PIN

#### Choose one:

- ☐ Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN (See help)  
☐ Taxpayer(s) entered own PIN(s)  
☐ Preparer entered PIN(s) on behalf of taxpayer(s)

Taxpayer's PIN (enter any 5 numbers). . . . . \_\_\_\_\_

Spouse's PIN filing a joint return (enter any 5 numbers) . . . . . \_\_\_\_\_

Date PIN entered. . . . . \_\_\_\_\_

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## Identity Verification Information

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### Driver's License and/or State Id:

Taxpayer and Spouse (if applicable) driver's license and/or state identification must be completed on the federal information worksheet prior to e-filing the return.

### Documents Used to Verify Primary Taxpayer Identity:

- ☐ Driver's license
  - ☐ State issued identification card
  - ☐ Passport
  - ☐ Account statement from financial institution
  - ☐ Utility billing statement
  - ☐ Credit card billing statement
- 

### Finish and File Info:

- ☐ To indicate a client return download in FnF

<https://forms.gle/ugi2CxnyuAXNW2Kb7>

Suggestion ID	Suggestion
0000	No pilot project expert suggestion was determined for this customer

[illegible]

Suggestion ID	Suggestion
---------------	------------

[illegible]



## Smart Worksheets from your 2019 Federal Tax Return

SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

### Business Address Information Smart Worksheet

Business street address . 266 Halidonhill Ln

City, State and Zip Code (do not enter State and Zip Code if foreign address)

Cincinnati OH 45238-5738

Or, foreign country information:

\_\_\_\_\_

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

<b>Qualified Business Income Deduction Smart Worksheet</b> <i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e. taxable income is above threshold amounts or qualified coop payments are present).</i>			
<b>A</b>	QBI worksheet to report (double click to link) . . . . .	▶ <u>OH Energy Services LLC</u>	<u>OH Energy Services LLC</u>
<b>B</b>	Trade or Business Name . . . . .	<u>OH Energy Services LLC</u>	
<b>C</b>	Trade or Business ID Number . . . . .	<u>84-2760975</u>	
<b>D 1</b>	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>2</b>	If No, is income attributable to SSTB? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>3</b>	QBI worksheet for SSTB income (this will auto-populate if Yes) . . . . .		
<b>4</b>	Percentage of qualified income attributable to SSTB . . . . .	<u>                    </u> %	
<b>E 1</b>	Tentative Sch C profit (loss) from this business . . . . .	<u>11,317.</u>	
<b>2</b>	Adjustments to qualified business income . . . . .	<u>0.</u>	
<b>3</b>	Tentative Sch C profit (loss) from qualified business . . . . .	<u>11,317.</u>	
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>11,317.</u>	
<b>b</b>	Adjustments to allowed QBI . . . . .		
<b>c</b>	Allowable QBI after loss limits . . . . .	<u>11,317.</u>	
<b>5</b>	Self employed deductions connected to this business . . . . .		
<b>a</b>	Self employed health insurance for this business . . . . .		
<b>b</b>	Total deduction for 1/2 self employment tax . . . . .	<u>800.</u>	
<b>c</b>	Deduction for 1/2 S.E. tax connected to this business . . . . .	<u>800.</u>	
<b>d</b>	Total deduction for S.E. retirement contributions . . . . .		
<b>e</b>	S.E. retirement deduction connected to this business . . . . .		
	Total self employed deductions connected to this business . . . . .	<u>800.</u>	
<b>6</b>	Sch C profit (loss) after S.E. deductions . . . . .	<u>10,517.</u>	
<b>7</b>	Additional deductions related to this business reported on separate schedules . . . . .		
<b>8</b>	Net profit (loss) after adjustments, limitations, and deductions . . . . .	<u>10,517.</u>	
<b>9</b>	Allowable Sch C profit (loss) allocated to SSTB . . . . .	<u>0.</u>	
<b>10</b>	Allowable Sch C profit (loss) from this business . . . . .	<u>10,517.</u>	
<b>F 1</b>	Ordinary gain (loss) from business assets . . . . .	<u>0.</u>	
<b>2</b>	Ordinary gain (loss) adjustments . . . . .		
<b>3</b>	Qualified ordinary gain (loss) . . . . .	<u>0.</u>	
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>0.</u>	
<b>b</b>	Adjustments to allowed QBI . . . . .		
<b>c</b>	Allowable short term qualified gain (loss) after passive/at-risk limits . . . . .	<u>0.</u>	
<b>5</b>	Allowable ordinary gain (loss) allocated to SSTB . . . . .	<u>0.</u>	
<b>6</b>	Allowable ordinary gain (loss)/recapture from this business . . . . .	<u>0.</u>	
<b>G 1</b>	Section 1231 gain (loss) from business assets . . . . .	<u>0.</u>	
<b>2</b>	Section 1231 gain (loss) adjustments . . . . .		
<b>3</b>	Section 1231 gain (loss) from qualified business . . . . .	<u>0.</u>	
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>0.</u>	
<b>b</b>	Adjustments to allowed QBI . . . . .		
<b>c</b>	Allowable ordinary 1231 qualified gain (loss) . . . . .	<u>0.</u>	
<b>5</b>	Allowable ordinary 1231 gain (loss) allocated to SSTB . . . . .	<u>0.</u>	
<b>6</b>	Allowable ordinary 1231 gain (loss) from this business . . . . .	<u>0.</u>	

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

Qualified Business Income Deduction Smart Worksheet, Continued		
<b>H 1</b>	Allowable QBI (E10 plus F6 plus G6) . . . . .	10,517.
<b>2</b>	Qualified business income allocated to SSTB . . . . .	0.
<b>3 a</b>	Previously disallowed losses freed up in current year	
<b>b</b>	Adjustments to previously disallowed losses	
<b>c</b>	Previously disallowed QBI losses to be reported as separate business . . . . .	
<b>d</b>	QBI wksht for previously disallowed losses, if present . . . . .	
<b>I 1</b>	Tentative wages . . . . .	0.
<b>2</b>	Adjustments . . . . .	
<b>3</b>	Qualified wages . . . . .	0.
<b>4</b>	Qualified wages allocated to SSTB . . . . .	0.
<b>J 1</b>	Tentative Unadjusted Basis Immediately after Acquisition (UBIA) . . . . .	912.
<b>2</b>	Adjustments . . . . .	
<b>3</b>	Qualified UBIA . . . . .	912.
<b>4</b>	Qualified UBIA allocated to SSTB . . . . .	0.
<b>K 1</b>	Net income allocable to qualified payments from agricultural or horticultural coop . . .	
<b>2</b>	Wages allocable to qualified payments from coop . . . . .	
<b>3</b>	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>before</b> 1/1/2018 . .	
<b>4</b>	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>after</b> 12/31/17 . . .	

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

Activity Summary Smart Worksheet			
Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	<b>Regular Tax</b>	<b>QBI</b>	<b>Alternative Minimum Tax</b>
<b>A</b>	Ownership . . . . .	Taxpayer	
<b>B</b>	At risk status . . . . .	All	
<b>C</b>	Passive status . . . . .	Nonpassive	
<b>Schedule C</b>			
<b>D</b>	Tentative profit (loss) . . . . .	11,317.	11,317.
<b>E</b>	Other adjustments . . . . .		
<b>F</b>	At risk disallowed loss . . . . .		
<b>G</b>	Passive carryover loss . . . . .		
<b>H</b>	Passive disallowed loss . . . . .		
<b>I</b>	Net profit (loss) allowed . . . . .	11,317.	11,317.
<b>Related Dispositions</b>			
<b>J</b>	Tentative profit (loss) . . . . .	0.	
<b>K</b>	At risk disallowed loss . . . . .		
<b>L</b>	Passive carryover loss . . . . .		
<b>M</b>	Passive disallowed loss . . . . .		
<b>N</b>	Net profit (loss) allowed . . . . .	0.	

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

Carryforward to 2020 Smart Worksheet Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover . . . . .	0.		
<b>At-Risk Losses Carryover</b>			
<b>B</b> Schedule C suspended loss. . . . .			
<b>C</b> Schedule D short-term suspended loss . . .			
<b>D</b> Schedule D long-term suspended loss . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . .			
<b>Passive Losses Carryover</b>			
<b>G</b> Schedule C suspended loss. . . . .			
<b>H</b> Schedule D short-term suspended loss . . .			
<b>I</b> Schedule D long-term suspended loss . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . .			

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (OH Energy Services)

Simplified Method Smart Worksheet	
Simplified method election for Home Office expenses:	
Do you elect to use the simplified method in <b>2019</b> ? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Did you elect to use the simplified method in <b>2018</b> ? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>A</b> Gross income limitation . . . . .	_____
<b>B</b> Enter the square footage of your office . . . . .	_____
<b>C</b> The lesser of the square footage of your office or 300 . . . . .	_____
<b>D</b> Number of months in 2019 this home office was used at least 15 days during the month . . . . .	_____ <u>11</u>
<b>E</b> Business percentage for daycare facilities (if applicable, or 100.00 if not)	_____ %
<b>F</b> Line C times line D divided by 12 times \$5.00 times line E . . . . .	_____
<b>G</b> Allowable Simple Method deduction. Enter the lesser of line A or line F . . . . .	_____

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (OH Energy Services)

**Line 8 Calculation Smart Worksheet**

- A** Enter the date you began using this home office for this business. . . . . 02/01/2019
- B** Enter the percent of gross income on line 7 of Schedule C that  
is from the business use of this home . . . . . 100.00 %
- C 1** Calculated gain from business use of this home on Schedule D or Form 4797. . . . . \_\_\_\_\_
- 2** Adjustments to calculated gain . . . . . \_\_\_\_\_
- 3** Net gain . . . . . \_\_\_\_\_
- D 1** Calculated loss from this business not derived from business use of home  
and shown on Schedule D or Form 4797 . . . . . \_\_\_\_\_
- 2** Adjustments to calculated loss (enter additional losses as a negative number) . . . . . \_\_\_\_\_
- 3** Net loss . . . . . \_\_\_\_\_

## SMART WORKSHEET FOR: Special Depreciation Allowance Elections

**Economic Stimulus Property Smart Worksheet**

For property placed in service in 2019  
that is eligible to be Qualified Economic Stimulus Property

Check this box to elect OUT of having Qualified Economic Stimulus property  
for ALL eligible classes of property . . . . . ☐

- |          |  |                                     |
|----------|--|-------------------------------------|
| <b>A</b> | 3-Year Property . . . . .  | <input type="checkbox"/>            |
| <b>B</b> | 5-Year Property . . . . .  | <input checked="" type="checkbox"/> |
| <b>C</b> | 7-Year Property . . . . .  | <input checked="" type="checkbox"/> |
| <b>D</b> | 10-Year Property . . . . .   | <input type="checkbox"/>            |
| <b>E</b> | 15-Year Property . . . . .   | <input type="checkbox"/>            |
| <b>F</b> | 20-Year Property . . . . .   | <input type="checkbox"/>            |
| <b>G</b> | Nonresidential Real Property . . . . .                             | <input type="checkbox"/>            |
| <b>H</b> | Computer Software defined under IRC Section 167(f)(1)(B) . . . . . | <input type="checkbox"/>            |
| <b>I</b> | Water Utility Property . . . . .                                   | <input type="checkbox"/>            |
| <b>J</b> | Other Asset Class  | <input type="text"/>                |
| <b>K</b> | Other Asset Class  | <input type="text"/>                |

## SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

<b>Tax Smart Worksheet</b>	
<b>A</b>	Tax . . . . . <u>3,223.</u>
Check if from:	
1	Tax table . . . . . <input checked="" type="checkbox"/>
2	Tax Computation Worksheet (see instructions) . . . . . <input type="checkbox"/>
3	Schedule D Tax Worksheet . . . . . <input type="checkbox"/>
4	Qualified Dividends and Capital Gain Tax Worksheet . . . . . <input type="checkbox"/>
5	Schedule J . . . . . <input type="checkbox"/>
6	Form 8615 . . . . . <input type="checkbox"/>
7	Foreign Earned Income Tax Worksheet . . . . . <input type="checkbox"/>
<b>B</b>	Additional tax from Form 8814 . . . . . _____
<b>C</b>	Additional tax from Form 4972 . . . . . _____
<b>D</b>	Tax from additional Form(s) 4972 . . . . . _____
<b>E</b>	Recapture tax from Form 8863 . . . . . _____
<b>F</b>	IRC Section 197(f)(9)(B)(ii) election for an additional tax . . . . . _____
<b>G</b>	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative . . . . . _____
<b>H</b>	Additional tax from Form 8621 . . . . . _____
<b>I</b>	<b>Tax.</b> Add lines A through G. Enter the result here and include in tax below. . . . . <u>3,223.</u>

## SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

<b>Excess Social Security and Tier I RRTA Tax Withheld Smart Worksheet</b>	
<p>The calculated amount for Excess social security and tier 1 RRTA tax withheld could include a portion that needs to be removed. When a taxpayer has multiple W-2's, each with the same EIN, excess withholding can only be claimed if the Employer's Name's in box c of the W-2's reflect separate business entities. This could occur when a parent company has multiple subsidiaries, or when a temp agency issues W-2's for distinctly different jobs. If you have multiple W-2's with the same EIN, for the same taxpayer, and for the same job, reduce the amount calculated on Line A below by the excess withholdings from only those W-2's.</p>	
<b>A</b>	Total Excess Social Security or Tier I RRTA tax withheld claimed as a credit . . . <u>0.</u>

## SMART WORKSHEET FOR: Federal Information Worksheet

<p><b>2017 Tax Cuts &amp; Jobs Act</b></p> <p><b>Apply 15-year recovery period to qualified improvement property</b></p> <p><b>(asset types J2, J3, J4 and J5)</b></p> <p><b>placed in service after December 31, 2017?</b></p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p><b>IMPORTANT NOTE: The Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020 has retroactively made qualified improvement property 15-year property.</b></p> <p>Refer to Tax Help</p>	
--	--

## SMART WORKSHEET FOR: Dependent Information Worksheet (Audrey)

## Dependency/EIC Smart Worksheet

**NOTE:** It is recommended that you answer the questions below using the Step-by-Step mode. That will help insure that answers to the questions are not inconsistent.

**A** How many months did this person live with you? 5

**Note:** If born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more

**B** Who are the parents of this person?  
(Used to determine if additional questions are necessary for children of divorced parents.)

Both Taxpayer and spouse . . . . .	<input type="checkbox"/>
Taxpayer . . . . .	<input checked="" type="checkbox"/>
Spouse . . . . .	<input type="checkbox"/>

**C** Did this person provide more than 1/2 of their own support? . . . . . ☐ Yes ☒ No

**D** Was this person married on December 31, 2019 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? . . . . . ☐ Yes ☐ No

Detailed answers for this question. This dependent:

- Was married on December 31, 2019 . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
- If married, filed a joint return for the year . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
- If filed joint return, only filed to get a refund of tax withheld or estimated tax payments. . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
- If filed married filing separate, neither spouse had a tax liability on their return if they had filed separately . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**E** Is this person a Full time student? . . . . . ☐ Yes ☐ No

**F** Is this person's gross income less than \$4,200? . . . . . ☐ Yes ☐ No

**1** Did you provide over 1/2 the support for this person?  
or  
Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? . . . . . ☐ Yes ☐ No

**G** Is there an agreement with this person's other parent about who can claim this person as a dependent? . . . . . ☒ Yes ☐ No

**Note:** The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child

**1** TurboTax Web Only:

Is the other parent claiming this dependent per the custody agreement? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has the other parent waived their legal right so you can claim this dependent on your tax return? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**H** Who will be claiming this person as a dependent as a result of:

- an agreement between the parents
- the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?

Taxpayer (includes spouse if married filing joint) in this return? . . . . .	<input type="checkbox"/>
Other parent in different return? . . . . .	<input checked="" type="checkbox"/>
Someone else in different return? . . . . .	<input type="checkbox"/>

## SMART WORKSHEET FOR: Earned Income Credit Worksheet

<b>Nontaxable Combat Pay Election Smart Worksheet</b>	
<b>QuickZoom</b> to enter nontaxable combat pay on Form W-2 . . . . . ►	
<b>A Taxpayer:</b>	
1 Taxpayer, nontaxable combat pay . . . . .	_____
1a Taxpayer, prior year nontaxable combat pay from 2018 . . . . .	_____
<b>2 Election for earned income credit (EIC):</b> Elect taxpayer's nontaxable combat pay as earned income for EIC? . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>3 Election for dependent care benefits (DCB):</b> Elect taxpayer's nontaxable combat pay as earned income for DCB? . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>4 Election for child and dependent care credit:</b> Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit? . . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>B Spouse:</b>	
1 Spouse, nontaxable combat pay . . . . .	_____
1a Spouse, prior year nontaxable combat pay from 2018 . . . . .	_____
<b>2 Election for earned income credit (EIC):</b> Elect spouse's nontaxable combat pay as earned income for EIC? . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>3 Election for dependent care benefits (DCB):</b> Elect spouse's nontaxable combat pay as earned income for DCB? . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>4 Election for child and dependent care credit:</b> Elect spouse's nontaxable combat pay as earned income for child and dependent care credit? . . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>C</b> You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:	
Overpayment _____	Amount due <u>131.</u>

## SMART WORKSHEET FOR: Earned Income Credit Worksheet

<b>Eligible Hurricane and Wildfire Victims Smart Worksheet</b>	
Election to use 2018 earned income for EIC and Additional Child Tax Credit	
The "Yes" box must be marked on Line A and Line B for 2018 earned income to be used for EIC and Additional Child Tax Credit calculations.	
<b>A Elect to use 2018 earned income for EIC            and Additional Child Tax Credit.</b> . . . . . ► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>B</b> Taxpayer is eligible to elect to use 2018 earned income (see Publication 4492 for details) . . . . . ► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>C</b> Earned income for EIC from your 2018 return . . . . . _____	
<b>D</b> Current year earned income for EIC . . . . . <u>30,329.</u> If Line D is equal to or greater than Line C the taxpayer is not eligible to use 2018 earned income for EIC and Additional Child Tax Credit calculations.	
<b>E</b> You may compare the tax benefit of electing to use 2019 Earned Income by checking the boxes on line A and B	
Overpayment _____	Amount due <u>131.</u>



## SMART WORKSHEET FOR: Earned Income Credit Worksheet

**Investment Income Smart Worksheet**

<b>A</b>	Taxable and tax exempt interest . . . . .	_____
<b>B</b>	Dividend income . . . . .	_____
<b>C</b>	Capital gain net <b>income</b> . . . . .	_____
<b>D</b>	Royalty and rental of personal property net <b>income</b> . . . . .	_____
<b>E</b>	Passive activity net <b>income</b> :	
<b>1</b>	Rental real estate net income or loss . . . . .	_____
<b>2</b>	Farm rental net income or loss . . . . .	_____
<b>3</b>	Partnerships and S corporations net income or loss . . . . .	_____
<b>4</b>	Estates and trusts net income or loss . . . . .	_____
<b>5</b>	Total of lines 1 through 4 . . . . .	_____
<b>6</b>	Total passive activity net <b>income</b> , line 5 if greater than zero . . . . .	_____
<b>F</b>	Interest and dividends from Forms 8814 . . . . .	_____
<b>G</b>	Adjustments . . . . .	_____
<b>H</b>	<b>Total investment income</b> , add lines A through G . . . . .	_____ 0 .

Is line H, **total investment income** over \$3,600?☒ **No.** You may take the credit.☐ **Yes. Stop.** You **cannot** take the credit.

Additional information from your 2019 Federal Tax Return

Schedule C (Sales): Profit or Loss from Business -- Form 4562 (Sch C Sales): Depreciation and Amortization

Line 6 Additional Section 179 Property Statement

Continuation Statement

(a) Description of Property	(b) Cost (bus use only)	(c) Elected Cost
Ipad	330.	330.
Iphone	337.	337.
Total		667.

**Form 4562 Depreciation Options****State Section 179 Statement****Continuation Statement**

<b>1</b> State . . . . . <b>2 a</b> Married Filing Separately for state? If Yes, enter: <b>b</b> Total cost of state eligible property placed in service this year by spouse . . <b>c</b> Allocation percentage elected for state return . . . . . <b>d</b> State Section 179 elected on Qualified Real Property this year by spouse . . <b>3 a</b> Elect to treat state Qualified Real Property as "Section 179 Property" . . . . <b>b</b> Calculated "Total cost of state Section 179 property placed in service" . . . . <b>c</b> Additions or subtractions to state calculated value . . . . . <b>4</b> State maximum amount . . . . . <b>5</b> State threshold cost of Section 179 property . . . . . <b>6</b> Reduction in state limitation (Line 3b less line 5, not less than 0) . . . . . <b>7</b> State dollar limitation (Ln 4 less Ln 6, not less than 0. MFS, times Ln 2d) . . . <b>8</b> Total state Section 179 elected (Cannot exceed line 7) . . . . . <b>9</b> Total state Section 179 elected on Qualified Real Property . . . . . <b>1</b> State . . . . . <b>2 a</b> Married Filing Separately for state? If Yes, enter: <b>b</b> Total cost of state eligible property placed in service this year by spouse . . <b>c</b> Allocation percentage elected for state return . . . . . <b>d</b> State Section 179 elected on Qualified Real Property this year by spouse . . <b>3 a</b> Elect to treat state Qualified Real Property as "Section 179 Property" . . . . <b>b</b> Calculated "Total cost of state Section 179 property placed in service" . . . . <b>c</b> Additions or subtractions to state calculated value . . . . . <b>4</b> State maximum amount . . . . . <b>5</b> State threshold cost of Section 179 property . . . . . <b>6</b> Reduction in state limitation (Line 3b less line 5, not less than 0) . . . . . <b>7</b> State dollar limitation (Ln 4 less Ln 6, not less than 0. MFS, times Ln 2d) . . . <b>8</b> Total state Section 179 elected (Cannot exceed line 7) . . . . . <b>9</b> Total state Section 179 elected on Qualified Real Property . . . . .	<b>1</b> OH <b>2 a</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>b</b> _____ % <b>c</b> _____ % <b>d</b> _____ % <b>3 a</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>b</b> 912. <b>c</b> _____ <b>4</b> 1,020,000. <b>5</b> 2,550,000. <b>6</b> 0. <b>7</b> 1,020,000. <b>8</b> 912. <b>9</b> _____ <b>1</b> KY <b>2 a</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>b</b> _____ % <b>c</b> _____ % <b>d</b> _____ % <b>3 a</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>b</b> 912. <b>c</b> _____ <b>4</b> 25,000. <b>5</b> 200,000. <b>6</b> 0. <b>7</b> 25,000. <b>8</b> 912. <b>9</b> _____
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**Form 4562 Depreciation Options****State Asset Class Default Statement****Continuation Statement**

STATE CALC		Autos & Trucks		STATE CALC		Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End	
CO	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
CT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
DE	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
DC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
GA	Federal	01/01/2018	PERMANENT	None	N/A	N/A	
HI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
ID	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
IL	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
IN	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
IA	State	01/01/2019	PERMANENT	State	01/01/2019	PERMANENT	
KS	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
KY	Federal	01/01/2018	PERMANENT	None	N/A	N/A	
LA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
ME	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
MD	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
MA	None	N/A	N/A	None	N/A	N/A	
MI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
MN	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	

**Form 4562 Depreciation Options**  
**State Asset Class Default Statement**
**Continuation Statement**

STATE CALC		Autos & Trucks		STATE CALC		Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End	
MS	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
MO	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
MT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
NE	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
NH	None	N/A	N/A	None	N/A	N/A	
NJ	Federal	01/01/2018	PERMANENT	None	N/A	N/A	
NM	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
NY	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
NC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
ND	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
OH	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
OK	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
OR	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
PA	None	N/A	N/A	None	N/A	N/A	
RI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
SC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
UT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
VT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
VA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
WV	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
WI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
XX	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	

**Form 4562 Depreciation Options**  
**State 2009 Economic Stimulus Default Statement**
**Continuation Statement**

STATE CALC		STIMULUS BONUS DEPRECIATION			2019 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
CO	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
CT	Federal	Part	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
DE	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
DC	State	N/A	N/A	N/A	Full	25,000.	200,000.
GA	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
HI	State	N/A	N/A	N/A	Full	25,000.	200,000.
ID	State	Full	12/31/2007	12/31/2009	Full	1,020,000.	2,550,000.
IL	Federal	Part	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
IN	State	N/A	N/A	N/A	Full	25,000.	2,550,000.
IA	State	N/A	N/A	N/A	Full	100,000.	400,000.
KS	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
KY	State	N/A	N/A	N/A	Full	25,000.	200,000.
LA	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
ME	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
MD	State	N/A	N/A	N/A	Full	25,000.	200,000.
MA	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
MI	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
MN	Federal	Part	12/31/2007	12/31/2027	Part	1,020,000.	2,550,000.
MS	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
MO	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
MT	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
NE	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
NH	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
NJ	State	N/A	N/A	N/A	Full	25,000.	200,000.

**Form 4562 Depreciation Options****State 2009 Economic Stimulus Default Statement****Continuation Statement**

STATE CALC		STIMULUS BONUS DEPRECIATION			2019 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
NM	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
NY	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
NC	Federal	Part	12/31/2007	12/31/2027	Part	1,020,000.	2,550,000.
ND	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
OH	Federal	Part	12/31/2007	12/31/2027	Part	1,020,000.	2,550,000.
OK	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
OR	State	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
PA	State	N/A	N/A	N/A	Full	25,000.	200,000.
RI	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
SC	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
UT	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
VT	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
VA	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
WV	State	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
WI	State	Full	12/31/2007	12/31/2013	Full	1,020,000.	2,550,000.
XX	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.

**Form 4562 Depreciation Options****State Qualified Disaster Area Default Statement****Continuation Statement**

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
CT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2013	Full	100,000.	600,000.
IL	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
ME	State	N/A	12/31/2010	12/31/2013	Full	100,000.	600,000.
MD	State	Full	12/31/2007	12/31/2013	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MN	Federal	Part	12/31/2007	12/31/2013	Part	100,000.	600,000.
MS	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
MO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NY	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
NC	Federal	Part	12/31/2007	12/31/2013	Full	100,000.	600,000.
ND	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OH	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OK	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.

**Form 4562 Depreciation Options****State Qualified Disaster Area Default Statement****Continuation Statement**

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
OR	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
UT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WV	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
XX	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.

**Form 4562 Depreciation Options****State Kansas Disaster Zone Default Statement****Continuation Statement**

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
CT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2009	Full	100,000.	600,000.
IL	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
ME	None	N/A	N/A	N/A	N/A	0.	0.
MD	State	Full	05/04/2007	12/31/2009	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MN	Federal	Part	05/04/2007	12/31/2009	Part	100,000.	600,000.
MS	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
MO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NY	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
NC	Federal	Part	05/04/2007	12/31/2009	Full	100,000.	600,000.
ND	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OH	Federal	Full	05/04/2007	12/31/2009	Part	100,000.	600,000.
OK	State	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OR	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	None	N/A	N/A	N/A	N/A	0.	0.
UT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.

**Form 4562 Depreciation Options****State Kansas Disaster Zone Default Statement****Continuation Statement**

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
WI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
XX	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.

**Form 4562 Depreciation Options****State CBEPP Default Statement****Continuation Statement**

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
CO	Federal	Full	12/20/2006	12/31/2020
CT	Federal	Full	12/20/2006	12/31/2020
DE	Federal	Full	12/20/2006	12/31/2020
DC	None	N/A	N/A	N/A
GA	Federal	Full	12/20/2006	12/31/2020
HI	Federal	Full	12/20/2006	12/31/2020
ID	Federal	Full	12/20/2006	12/31/2020
IL	Federal	Full	12/20/2006	12/31/2020
IN	Federal	Full	12/20/2006	12/31/2020
IA	Federal	Full	12/20/2006	12/31/2020
KS	Federal	Full	12/20/2006	12/31/2020
KY	None	N/A	N/A	N/A
LA	Federal	Full	12/20/2006	12/31/2020
ME	State	Full	12/20/2006	12/31/2007
MD	Federal	Full	12/20/2006	12/31/2020
MA	Federal	Full	12/20/2006	12/31/2020
MI	Federal	Full	12/20/2006	12/31/2020
MN	State	Full	12/20/2006	12/31/2017
MS	None	N/A	N/A	N/A
MO	Federal	Full	12/20/2006	12/31/2020
MT	Federal	Full	12/20/2006	12/31/2020
NE	None	N/A	N/A	N/A
NH	None	N/A	N/A	N/A
NJ	None	N/A	N/A	N/A
NM	Federal	Full	12/20/2006	12/31/2020
NY	None	N/A	N/A	N/A
NC	Federal	Full	12/20/2006	12/31/2020
ND	Federal	Full	12/20/2006	12/31/2020
OH	Federal	Full	12/20/2006	12/31/2020
OK	Federal	Full	12/20/2006	12/31/2020
OR	Federal	Full	12/20/2006	12/31/2020
PA	None	N/A	N/A	N/A
RI	None	N/A	N/A	N/A
SC	None	N/A	N/A	N/A
UT	Federal	Full	12/20/2006	12/31/2020
VT	Federal	Full	12/20/2006	12/31/2020
VA	None	N/A	N/A	N/A
WV	None	N/A	N/A	N/A
WI	State	Full	12/20/2006	12/31/2013
XX	Federal	Full	12/20/2006	12/31/2020

**Form 4562 Depreciation Options**  
**State GO Zone Default Statement**
**Continuation Statement**

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
CT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KS	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ME	State	Full	08/28/2005	12/31/2007	N/A	0.	0.
MD	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MN	Federal	Part	08/28/2005	03/30/2012	Part	100,000.	600,000.
MS	State	N/A	08/28/2005	03/30/2012	Full	100,000.	600,000.
MO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NY	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ND	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OH	Federal	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
OK	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OR	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	Full	08/28/2005	05/06/2009	Full	100,000.	600,000.
UT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
WI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
XX	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.

**Form 4562 Depreciation Options**  
**State Pre-2005 SDA Default Statement**
**Continuation Statement**

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
CO	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
CT	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DC	State	None	N/A	N/A	N/A	N/A	N/A	Y
GA	State	None	N/A	N/A	N/A	N/A	N/A	Y
HI	State	None	N/A	N/A	N/A	N/A	N/A	Y



**Form 4562 Depreciation Options**  
**State Pre-2005 SDA Default Statement**
**Continuation Statement**

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
ID	State	None	N/A	N/A	N/A	N/A	N/A	Y
IL	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
IN	State	None	N/A	N/A	N/A	N/A	N/A	Y
IA	Both	50	Full	N/A	N/A	05/06/2003	12/31/2004	Y
KS	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
KY	State	None	N/A	N/A	N/A	N/A	N/A	Y
LA	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ME	Both	50, 30	Full	09/11/2001	12/31/2001	01/01/2006	12/31/2006	Y
MD	State	None	N/A	N/A	N/A	N/A	N/A	Y
MA	State	None	N/A	N/A	N/A	N/A	N/A	Y
MI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MN	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MS	State	None	N/A	N/A	N/A	N/A	N/A	Y
MO	Both	50, 30	Full	09/11/2001	06/30/2002	05/06/2003	12/31/2006	Y
MT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NH	State	None	N/A	N/A	N/A	N/A	N/A	N
NJ	Both	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2003	Y
NM	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NY	Both	50, 30	Full	09/11/2001	05/31/2003	05/06/2003	05/31/2003	Y
NC	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ND	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OH	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OK	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OR	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
PA	State	None	N/A	N/A	N/A	N/A	N/A	Y
RI	State	None	N/A	N/A	N/A	N/A	N/A	Y
SC	State	None	N/A	N/A	N/A	N/A	N/A	Y
UT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VA	State	None	N/A	N/A	N/A	N/A	N/A	Y
WV	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
WI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
XX	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y

**Form 4562 Depreciation Options**  
**State Software/Real Property Sec 179 Default Statement**
**Continuation Statement**

STATE CALC		COMPUTER SOFTWARE		STATE CALC	& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
CT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
DE	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
DC	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
GA	Federal	TY2003	PERMANENT	None	N/A	N/A
HI	None	N/A	N/A	None	N/A	N/A
ID	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
IL	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
IN	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
IA	None	N/A	N/A	State	TY2018	PERMANENT
KS	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
KY	None	N/A	N/A	None	N/A	N/A

**Form 4562 Depreciation Options****State Software/Real Property Sec 179 Default Statement****Continuation Statement**

STATE CALC		COMPUTER SOFTWARE		STATE CALC	& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
LA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
ME	State	TY2011	PERMANENT	State	TY2011	PERMANENT
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MI	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MN	None	N/A	N/A	State	TY2010	PERMANENT
MS	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MO	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NE	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NY	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NC	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
ND	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OH	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OK	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OR	Federal	TY2003	PERMANENT	State	TY2011	PERMANENT
PA	None	N/A	N/A	None	N/A	N/A
RI	State	TY2014	PERMANENT	State	TY2014	PERMANENT
SC	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
UT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
VT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
VA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
WV	Federal	TY2003	PERMANENT	State	TY2010	TY2011
WI	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
XX	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT

**Form 4562 Depreciation Options****State Asset Class Default Statement****Continuation Statement**

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
CT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
DE	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
DC	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
GA	None	N/A	N/A	Federal	10/22/2004	12/31/2017
HI	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ID	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
IL	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
IN	Federal	12/31/2008	12/31/2017	State	12/31/2011	12/31/2017
IA	None	N/A	N/A	None	N/A	N/A
KS	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ME	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MI	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MN	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017

**Form 4562 Depreciation Options**  
**State Asset Class Default Statement**
**Continuation Statement**

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
MS	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MO	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NE	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NY	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NC	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ND	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OH	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OK	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OR	State	12/31/2008	12/31/2017	State	10/22/2004	12/31/2017
PA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
RI	State	12/31/2013	12/31/2017	State	12/31/2013	12/31/2017
SC	State	12/31/2008	12/31/2009	State	12/31/2014	12/31/2017
UT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
VT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
VA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
WV	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
WI	State	12/31/2008	12/31/2013	State	10/22/2004	12/31/2013
XX	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017

**Form 4562 Depreciation Options**  
**Fruit/Nut Tree/Vine SDA in Year Planted/Grafted**
**Continuation Statement**

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
CO	Federal	Full	12/31/15	12/30/27
CT	Federal	Part	12/31/15	12/30/27
DE	Federal	Full	12/31/15	12/30/27
DC	State	N/A	N/A	N/A
GA	State	N/A	N/A	N/A
HI	State	N/A	N/A	N/A
ID	State	N/A	N/A	N/A
IL	Federal	Part	12/31/15	12/30/27
IN	State	N/A	N/A	N/A
IA	State	N/A	N/A	N/A
KS	Federal	Full	12/31/15	12/30/27
KY	State	N/A	N/A	N/A
LA	Federal	Full	12/31/15	12/30/27
ME	State	N/A	N/A	N/A
MD	State	N/A	N/A	N/A
MA	State	N/A	N/A	N/A
MI	Federal	N/A	12/31/15	12/30/27
MN	Federal	Part	12/31/15	12/30/27
MS	State	N/A	N/A	N/A
MO	Federal	Full	12/31/15	12/30/27
MT	Federal	Full	12/31/15	12/30/27
NE	Federal	Full	12/31/15	12/30/27
NH	State	N/A	N/A	N/A
NJ	State	N/A	N/A	N/A

**Form 4562 Depreciation Options****Fruit/Nut Tree/Vine SDA in Year Planted/Grafted****Continuation Statement**

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
NM	Federal	Full	12/31/15	12/30/27
NY	State	N/A	N/A	N/A
NC	Federal	Part	12/31/15	12/30/27
ND	Federal	Full	12/31/15	12/30/27
OH	Federal	Part	12/31/15	12/30/27
OK	Federal	Full	12/31/15	12/30/27
OR	Federal	Full	12/31/15	12/30/27
PA	State	N/A	N/A	N/A
RI	State	N/A	N/A	N/A
SC	State	N/A	N/A	N/A
UT	Federal	Full	12/31/15	12/30/27
VT	State	N/A	N/A	N/A
VA	State	N/A	N/A	N/A
WV	Federal	Full	12/31/15	12/30/27
WI	State	Full	12/31/15	12/31/13
XX	Federal	Full	12/31/15	12/30/27

**2019 Ohio IT 1040**  
**Individual Income Tax Return**

05 06 20

Use only black ink/UPPERCASE letters.

19000133 Sequence No. 1

Check here if this is an amended return. Include the Ohio IT RE (do **NOT** include a copy of the previously filed return).

Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required)

▶▶ If deceased

Spouse's SSN (if filing jointly)

▶▶ If deceased

Enter school district # for  
this return (see instructions).

check box

check box

**SD# ▶▶ 3115**

First name

JOSHUA

M.I. Last name

Z NUTT

Spouse's first name (only if married filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

266 HALIDONHILL LN

Address line 2 (apartment number, suite number, etc.)

City

CINCINNATI

State

ZIP code

OH

45238

Ohio county (first four letters)

HAMI

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

**Residency Status** – Check only one for primaryFull-year  
resident☒Part-year  
residentNonresident  
Indicate state

▶▶

Check only one for spouse (if married filing jointly)

Full-year  
residentPart-year  
residentNonresident  
Indicate state

▶▶

**Filing Status** – Check one (as reported on federal income tax return)☒ Single, head of household or qualifying widow(er)

Married filing jointly

Spouse's SSN

Married filing separately

**Ohio Nonresident Statement** – See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

Spouse meets the five criteria for irrebuttable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if  
joint return) as a dependent.

Do not staple or paper clip.

1. <b>Federal adjusted gross income</b> (from the federal 1040, line 8b). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero.....		.. 1.	42762 00
2a. Additions – Ohio Schedule A, line 10 ( <b>INCLUDE SCHEDULE</b> ).....		2a.	00
2b. Deductions – Ohio Schedule A, line 38 ( <b>INCLUDE SCHEDULE</b> ).....		2b.	2056 00
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero.....		..3.	40706 00
4. Exemption amount (if claiming dependent(s), <b>INCLUDE SCHEDULE J</b> ).....		4.	2100 00
Number of exemptions claimed: 1			
5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero).....		5.	38606 00
6. Taxable business income – Ohio Schedule IT BUS, line 13 ( <b>INCLUDE SCHEDULE</b> ).....		6.	0 00
7. Line 5 minus line 6 (if less than zero, enter zero) .....		7.	38606 00



05/06/2020 01:20 AM

MM-DD-YY

Code

# 2019 Ohio IT 1040

## Individual Income Tax Return



19000233 Sequence No. 2

SSN

7a. Amount from line 7 on page 1 .....	7a.	38606 00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	791 00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 ( <b>INCLUDE SCHEDULE</b> ) .....	8b.	0 00
8c. Income tax liability before credits (line 8a plus line 8b) .....	8c.	791 00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 ( <b>INCLUDE SCHEDULE</b> ) .....	9.	791 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due.....	X 12.	00
13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 00
14. Ohio income tax withheld ( <b>include copies of W-2, box 17; W-2G, box 15; 1099-R, box 12</b> ).....	14.	00
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return .....	15.	00
16. Refundable credits – Ohio Schedule of Credits, line 41 ( <b>INCLUDE SCHEDULE</b> ) .....	16.	00
17. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	17.	00
18. <b>Total Ohio tax payments</b> (add lines 14, 15, 16 and 17).....	18.	00
19. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.	00
<b>If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</b>		
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0 00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. <b>TOTAL AMOUNT DUE</b> (line 21 plus line 22). <b>Include Ohio IT 40P (if original return) or IT 40XP</b> <b>(if amended return) and make check payable to "Ohio Treasurer of State"</b> .....	23.	0 00
24. Overpayment (line 20 minus line 13) .....	24.	00
25. <b>Original return only</b> – amount of line 24 to be credited toward 2020 income tax liability.....	25.	00
26. <b>Original return only</b> – amount of line 24 to be donated:		
a. State nature preserves      b. Breast/Cervical Cancer      c. Wishes for Sick Children		
00                                      00                                      00		
d. Wildlife species      e. Military injury relief      f. Ohio History Fund		
00                                      00                                      00		
Total ....	26g.	00
27. <b>REFUND</b> (line 24 minus lines 25 and 26g).....	<b>YOUR REFUND</b> ▶ 27.	00

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Primary signature \_\_\_\_\_ Phone number ( 859 ) 445-9390

▶ Spouse's signature \_\_\_\_\_ Date (MM/DD/YY) \_\_\_\_\_

Check here to authorize your preparer to discuss this return with the Department  
Preparer's printed name SELF-PREPARED Phone number \_\_\_\_\_

Preparer's TIN (PTIN) P

If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.

**NO Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43270-2679

**Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057



## 2019 Ohio Schedule A



19000333

## Income Adjustments – Additions and Deductions

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

05 06 20

Sequence No. 3

Additions

(add income items only to the extent not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....	1.	00
2. Certain Ohio pass-through entity and financial institutions taxes paid .....	2.	00
3. Ohio 529 plan funds used for non-qualified expenses and reimbursement of college expenses previously deducted .....	3.	00
4. Losses from sale or disposition of Ohio public obligations.....	4.	00
5. Nonmedical withdrawals from a medical savings account .....	5.	00
6. Reimbursement of expenses previously deducted on an Ohio income tax return .....	6.	00
<b>Federal</b>		
7. Internal Revenue Code 168(k) and 179 depreciation expense addback .....	7.	00
8. Federal interest and dividends subject to state taxation .....	8.	00
9. Federal conformity additions .....	9.	00
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .....	10.	00

Deductions

(deduct income items only to the extent included on Ohio IT 1040, line 1)

11. Business income deduction – Ohio Schedule IT BUS, line 11 .....	11.	2056 00
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	00
13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 1.....	13.	00
14. Taxable Social Security benefits.....	14.	00
15. Certain railroad retirement benefits .....	15.	00
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....	16.	00
17. Amounts contributed to an Ohio county's individual development account program .....	17.	00
18. Amounts contributed to STABLE account: Ohio's ABLE plan .....	18.	00
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....	19.	00
<b>Federal</b>		
20. Federal interest and dividends exempt from state taxation .....	20.	00
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	00
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	00

Do not staple or paper clip.

**2019 Ohio Schedule A**  
**Income Adjustments – Additions and Deductions**  
 Primary taxpayer's SSN



19000433

Sequence No. 4

23. Repayment of income reported in a prior year .....	23.	00
24. Wage expense not deducted based on the federal work opportunity tax credit .....	24.	00
25. Federal conformity deductions .....	25.	00
<b><u>Uniformed Services</u></b>		
26. Military pay received by Ohio residents while stationed outside Ohio .....	26.	00
27. Compensation earned by nonresident military servicemembers and their civilian spouses .....	27.	00
28. Uniformed services retirement income .....	28.	00
29. Military injury relief fund .....	29.	00
30. Certain Ohio National Guard reimbursements and benefits .....	30.	00
<b><u>Education</u></b>		
31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan .....	31.	00
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	32.	00
<b><u>Medical</u></b>		
33. Disability benefits .....	33.	00
34. Survivor benefits .....	34.	00
35. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....	35.	00
36. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) .....	36.	00
37. Qualified organ donor expenses .....	37.	00
38. <b>Total deductions</b> (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b .....	38.	2056 00





19280133

Sequence No. 7

05 06 20

**Nonrefundable Credits**

1. Tax liability before credits (from Ohio IT 1040, line 8c) .....	1.	791	00
2. Retirement income credit (see instructions for table; include 1099-R forms) .....	2.		00
3. Lump sum retirement credit (see instructions for worksheet; <b>include a copy</b> ) .....	3.		00
4. Senior citizen credit (must be 65 or older to claim this credit) .....	4.		00
5. Lump sum distribution credit (see instructions for worksheet; <b>include a copy</b> ) .....	5.		00
6. Child care & dependent care credit (see instructions for worksheet; <b>include a copy</b> ) .....	6.		00
7. Displaced worker training credit (see instructions for all required documentation; <b>include copies</b> ) .....	7.		00
8. Campaign contribution credit for Ohio statewide office or General Assembly .....	8.	0	00
9. Income-based exemption credit (\$20 times the number of exemptions) .....	9.	0	00
10. Total (add lines 2 through 9) .....	10.	0	00
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero) .....	11.	791	00
12. Joint filing credit (see instructions for table).                      % times the amount on line 11 .....	12.	0	00
13. Earned income credit .....	13.		00
14. Ohio adoption credit .....	14.		00
15. Nonrefundable job retention credit ( <b>include a copy of the credit certificate</b> ) .....	15.		00
16. Credit for eligible new employees in an enterprise zone ( <b>include a copy of the credit certificate</b> ) ...	16.		00
17. Credit for purchases of grape production property .....	17.		00
18. InvestOhio credit ( <b>include a copy of the credit certificate</b> ) .....	18.		00
19. Opportunity zone investment credit ( <b>include a copy of the credit certificate</b> ) .....	19.		00
20. Technology investment credit carryforward ( <b>include a copy of the credit certificate</b> ) .....	20.		00
21. Enterprise zone day care & training credits ( <b>include a copy of the credit certificate</b> ) .....	21.		00
22. Research & development credit ( <b>include a copy of the credit certificate</b> ) .....	22.		00
23. Nonrefundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ) .....	23.		00
24. Total (add lines 12 through 23) .....	24.	0	00
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero) .....	25.	791	00



## 2019 Ohio Schedule of Credits



19280233

Sequence No. 8

**Nonresident Credit**

Date of nonresidency 01 01 19 to 10 14 19 State of residency KY

26. Nonresident Portion of Ohio adjusted gross income -  
Ohio IT NRC Section I, line 18 (include a copy) ..... 26. 40851 00
27. Enter the Ohio adjusted gross income (Ohio IT 1040,  
line 3) ..... 27. 40706 00
28. Divide line 26 by line 27 and enter the result here (four digits; do not round). 1.0000  
Multiply this factor by the amount on line 25 to calculate your nonresident credit ..... 28. 791 00

**Resident Credit**

29. Enter the portion of Ohio adjusted gross income (Ohio  
IT 1040, line 3) subjected to tax by other states or the  
District of Columbia while you were an Ohio resident .... 29. 00
30. Enter the Ohio adjusted gross income (Ohio IT 1040,  
line 3) ..... 30. 00
31. Divide line 29 by line 30 and enter the result here (four digits; do not round).  
Multiply this factor by the amount on line 25 and enter  
the result here ..... 31. 00
32. Enter the 2019 income tax, less all credits other than  
withholding and estimated tax payments and overpayment  
carryforwards from previous years, paid to other states or  
the District of Columbia ..... 32. 00
33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter  
state abbreviation in the boxes below for each state in which income was subject to tax ..... 33. 00
34. **Total nonrefundable credits** (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34. 791 00

**Refundable Credits**

35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) ..... 35. 00
36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) ..... 36. 00
37. Pass-through entity credit (include a copy of the Ohio IT K-1s) ..... 37. 00
38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) ..... 38. 00
39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s) ..... 39. 00
40. Venture capital credit (include a copy of the credit certificate) ..... 40. 00
41. **Total refundable credits** (add lines 35 through 40; enter here and on Ohio IT 1040, line 16) ..... 41. 00

**2019 Ohio Schedule IT BUS****Business Income**Use only black ink/UPPERCASE letters.  
Primary taxpayer's SSN

19260133

Sequence No. 5

05 06 20

Enter all business income that you (and your spouse, if filing jointly) received during the tax year, from all sources, on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).**Part 1 – Business Income From IRS Schedules****Note:** Do not include amounts listed on the IRS schedules below that are nonbusiness income. See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

1. Schedule B – Interest and Ordinary Dividends .....	1.	00
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	2056 00
3. Schedule D – Capital Gains and Losses.....	3.	00
4. Schedule E – Supplemental Income and Loss.....	4.	00
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....	5.	00
6. Schedule F – Profit or Loss From Farming .....	6.	00
7. Other business income or loss not reported above (i.e. form 4797 amounts).....	7.	00
8. Total business income (add lines 1 through 7).....	8.	2056 00

**Part 2 – Business Income Deduction**

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; <b>stop here</b> and do not complete Part 3.....	9.	2056 00
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately .....	10.	250000 00
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	2056 00

**Part 3 – Taxable Business Income****Note:** If Ohio IT 1040, line 5 equals zero, do not complete Part 3.

12. Line 9 minus line 11 .....	12.	0 00
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6 .....	13.	0 00
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	0 00



# 2019 Ohio Schedule IT BUS

## Business Income



19260233

Primary taxpayer's SSN

Sequence No. 6

### Part 4 – Business Sources

List all sources of business income. If you are filing a joint return and you are listing a business owned by your spouse, check the "Spouse's ownership" box. If you and your spouse both have ownership in a business, list the business twice to report each of your ownership percentages separately. List any Ohio sources of business income first. If necessary, complete additional copies of this page and include with your income tax return.

1. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
842760975	100.00		OH ENERGY SERVICES
2. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
3. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
4. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
5. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
6. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
7. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
8. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
9. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
10. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
11. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
12. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
13. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
14. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name
15. FEIN / SSN	Ownership percentage	Spouse's ownership	Business name

**Form  
Schedule A  
Line 32**

**Federal Pell/Ohio College Opportunity Taxable Grants  
Used to Pay Room and Board for Line 32**

**2019**

► Keep for your records — Do not file

Name Joshua Z Nutt		
<p><b>1</b> Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) you received in 2019. This is reported on a letter from your educational institution.</p> <p><b>a</b> Scholarships, fellowships and grants (from Federal Return) . . . _____</p> <p><b>b</b> Other scholarships (from Federal Return) . . . . . _____</p> <p><b>c</b> Totals from lines 1a and 1b above . . . . . _____</p> <p><b>Note:</b> The amounts shown above on line 1c are the total scholarship(s) and grant(s) amounts from the federal return. Adjust the amount to reflect only the Pell Grant(s) and/or Ohio College Opportunity Grant(s) on line 1 below.</p> <p>Enter the Pell Grant and/or Ohio College Opportunity Grant amount used from line 1c . . . . .</p> <p><b>2</b> Enter the portion of the worksheet line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course . . . . .</p> <p><b>3</b> Enter here worksheet line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity deduction. If greater than -0- go to line 4 . . . .</p> <p><b>4</b> Enter here the portion of the worksheet line 3 that you reported as a taxable amount on line 1 of the federal form 1040. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than 0, go to line 5 . . . . .</p> <p><b>5</b> Enter here the portion of the worksheet line 4 applied to room and board expenses only. Also enter this amount on Line 32 of Schedule A, Income Adjustments Enter room and board amount from fed student wkst . . . . .</p>	<p><b>1</b> _____</p> <p><b>2</b> _____</p> <p><b>3</b> _____</p> <p><b>4</b> _____</p> <p><b>5</b> _____</p>	

## Ohio Information Worksheet

2019

► Keep for your records — Do not file

## Part I — Personal Information

## Taxpayer:

First Name . . . . . Joshua  
 Middle Initial . . . . . Z Suffix . . . . . \_\_\_\_\_  
 Last Name . . . . . Nutt  
 Social Security No . . . . . \_\_\_\_\_  
 Date of Birth . . . . . \_\_\_\_\_  
 Date of Death . . . . . \_\_\_\_\_  
 Daytime Phone . . . . . (859) 445-9390

## Spouse:

First Name . . . . . \_\_\_\_\_  
 Middle Initial . . . . . \_\_\_\_\_ Suffix . . . . . \_\_\_\_\_  
 Last Name . . . . . \_\_\_\_\_  
 Social Security No . . . . . \_\_\_\_\_  
 Date of Birth . . . . . \_\_\_\_\_  
 Date of Death . . . . . \_\_\_\_\_  
 Daytime Phone . . . . . \_\_\_\_\_

Home Phone . . . . . \_\_\_\_\_

Print this phone number on the forms . . . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Street Address 266 Halidonhill Ln Apartment . . . . . \_\_\_\_\_  
 City . . . . . Cincinnati State . OH ZIP Code . . 45238-5738  
 County Hamilton School District Number . . . . 3115

Note: Non-resident choose Franklin as County

Address has been reviewed and verified? . . . . ☒

Foreign country . . . . . \_\_\_\_\_ Foreign postal code \_\_\_\_\_  
 Foreign code . . . . . \_\_\_\_\_  
 E-Mail address . J.NUTT@OHENERGYSERVICES.COM

## Part II — Main Form

## Ohio State Tax Return

☒ Form IT 1040: Individual Income Tax Return (Long form) . . . . . ► \_\_\_\_\_  
☐ Form IT 10: Ohio Information Notice Form IT 10 - Taxpayer/Spouse . . . . . ► \_\_\_\_\_

## Ohio School District Tax Return

Form SD 100: School District Tax Return . . . . . ► \_\_\_\_\_

## Ohio Commercial Activity Tax (CAT) Return

☐ Form CAT 1: Commercial Activity Tax Registration . . . . . ► \_\_\_\_\_

## Ohio Municipal Tax Return

☐ CCA - Exemption Certificate, Form 120-16-EC . . . . . ► \_\_\_\_\_  
☐ CCA - City Tax Form, Form 120-16-IR . . . . . ► \_\_\_\_\_  
☐ Generic City, Form R . . . . . ► \_\_\_\_\_  
☐ R.I.T.A., Individual Declaration of Exemption . . . . . ► \_\_\_\_\_  
☐ R.I.T.A., Form 37: Individual Municipal Tax Return . . . . . ► \_\_\_\_\_

## Part III — Residency Status

TP SP (TP - Taxpayer, SP - Spouse)

☐ ☐ Full-Year Resident of OH  
☐ ☐ Nonresident of OH State of Residency, or TP \_\_\_\_\_ SP \_\_\_\_\_  
 Country of Residency TP \_\_\_\_\_ SP \_\_\_\_\_

☒ ☐ Part-Year Resident of OH From: 10/15 2019 To: 12/31 2019

Enter Nonresident or Part-Year resident information and allocation on Form IT NRC . . . . . ► \_\_\_\_\_

## Part IV — Filing Status

☒ 1 Single or head of household or qualifying widow(er)  
☐ 2 Married filing joint (even if only had one income)  
☐ 3 Married filing separate returns Spouse's SSN: \_\_\_\_\_

## Part V — Lump Sum Distribution and Retirement Credits

**TP** **SP** (TP - Taxpayer, SP - Spouse)

☒☐

Did you receive retirement benefits, annuities, or distributions made from a pension, retirement or profit-sharing plan and are **Not** retired?

☐

You (or your spouse if married filing joint) have claimed the Ohio Lump Sum **Retirement** Credit in a prior year

**Yes** **No**

☐☐

Did you (or your spouse if married filing joint) claim the Ohio Lump Sum **Distribution** Credit for the current year or have you claimed this credit in a prior year?

## Part VI — Other Information

### Farmer/Fisherman

☐

At least 2/3 of your current year gross income was from farming or fishing

☐

Above farmer box is checked and return will be filed and tax due paid by: April 15, 2020.

### Pay by Credit Card - Have paid or will pay with a credit card:

☐

Form IT 1040

☐

Form SD 100

### Sales/Use Tax

Enter total out-of-state purchases on which you paid **no** sales tax or OH use tax . . . . . ▶ \_\_\_\_\_

County use tax percentage rate . . . . . \_\_\_\_\_

Amount of tax that you owe on out-of-state purchases . . . . . \_\_\_\_\_

Nonresidents: Use Tax County \_\_\_\_\_

## Part VII — Electronic Filing Information

### Perjury Statement Acceptance

Before you can transmit your return to the Intuit Electronic Filing Center, you must read and accept the following Ohio Department of Taxation 'Perjury Statement.'

Under penalties of perjury, I declare that to the best of my knowledge and belief, the Ohio income tax return and if applicable, the Ohio school district income tax return are true, correct and complete. I also declare under penalties of perjury that if I am filing a return with my spouse, I am authorized to make this declaration on his/her behalf and to file the return for both of us.

☒

Taxpayer's acceptance of the above Perjury Statement

☐

Spouse's acceptance of the above Perjury Statement

Joshua Z Nutt

Page 3

## Part VIII — Direct Deposit Information or Direct Debit Information

### Form IT 1040, Income Tax Return

**Yes** **No**

☐☐

Do you want to elect direct deposit of state tax refund (Electronic Filing Only)?

☐ ☐ Do you want direct debit of state tax payment (Electronic Filing Only)?

**International ACH Transaction:**

Yes No

☐ ☐ Will the funds for this refund (or payment) go to (or come from) and account outside the U.S.?

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . .

Account type . . . . . Checking ☐ Savings ☐

Routing number . . . . .

Account number. . . . .

Enter the payment date to withdraw from the account above . . . . .

**Form IT 1040**, balance-due amount from this return. . . . .

**Form SD 100, School District Income Tax Return(s)**

Yes No

☐ ☒ Do you want to elect direct deposit of SD tax refund (Electronic Filing Only)?

☐ ☒ Do you want direct debit of SD tax payment (Electronic Filing Only)?

**International ACH Transaction:**

Yes No

☐ ☐ Will the funds for this refund (or payment) go to (or come from) and account outside the U.S.?

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . .

Account type . . . . . Checking ☐ Savings ☐

Routing number . . . . .

Account number. . . . .

Enter the payment date to withdraw from the account above . . . . .

**Form(s) SD 100**, School District number . . . . .

**Form(s) SD 100**, balance-due amount from this return . . . . .

**Part IX — Extension Status**

If you need more time to file Form IT 1040 or SD 100, you must first qualify for an IRS extension of time to file. Ohio does not have an extension form, but honors the IRS extension. You should include, with your return, a copy of the IRS ext., your ext. confirmation number, or a printed copy of the IRS acknowledgment.

**Form IT 1040, Income Tax Return**

Form IT 40P, Income Tax Payment Voucher, is filed only to make a payment.

Yes No

☐ ☒ Has the tax return due date been extended for a **six** month extension?

Extended due date . . . . .

Form IT 40P, Extension Payment Voucher . . . . . ▶

**Form SD 100, School District Income Tax Return**

Form SD 40P, School District Income Tax Payment Voucher, is filed only to make a payment.

Yes No

☐ ☒ Has the tax return due date been extended for a **six** month extension?

Extended due date . . . . .

Form SD 40P, School Extension Payment Voucher . . . . . ▶

**Part X — Amended Return**

☐ You are filing an Ohio amended return (See Tax Help)

Enter the tax year you are amending . . . . .

Previous Ohio payment made . . . . .

Previous Ohio refund received . . . . .

**QuickZoom** to Form IT 1040, Amended Individual Income Tax Return . . . . . ▶



Name(s) Shown on Return

Joshua Z Nutt

**Part I 2020 Estimated Tax Amount Options****1 Select One of Six Ways to Calculate the Required Annual Payment for 2020 Estimates:**

- a 100% of **2019** taxes (default, see Tax Help) . . . . . ☒ 0.
- b 100% of tax on **2020** estimated taxable income . . . . . ☐ 0.
- c 90% of tax on **2020** estimated taxable income . . . . . ☐ 0.
- d 66-2/3% of tax on **2020** estimated taxable income (farmers and fishermen) . . . . . ☐ 0.
- e Equal to 100% of overpayment (no vouchers) . . . . . ☐ 0.
- f Enter total amount you want to use for estimates and check box . . . . . ☐ 0.

**2 Selected estimated tax amount:**

- a 2020 Required Annual Payment based on your choice above . . . . . 0.
- b Estimated amount of 2020 state income tax withholding . . . . . 0.
- c **Total of estimated tax payments required for 2020** (line 2a less line 2b) . . . . . 0.

**3 Select Estimated Tax Payment option:**

- a Calculate estimates if \$500 or more (default) . . . . . ☒
- b Calculate estimates if \_\_\_\_\_ (specify amount) or more . . . . . ☐
- c Calculate estimates regardless of amount . . . . . ☐
- d Do **not** calculate estimates . . . . . ☐

**Part II Overpayment Application Options**

1 Amount of overpayment available (from Form IT 1040). . . . .

**2 Select Overpayment Application Amount Option:**

- a Apply none (refund entire overpayment) . . . . . ☒
- b Apply all (increase estimate if required) . . . . . ☐
- c Apply to extent of total estimated tax and refund excess . . . . . ☐
- d Apply to extent of first quarter amount and refund excess . . . . . ☐
- e Enter amount you want to apply . . . . . ☐
- f Amount applied to 2020 estimated tax . . . . . 0.
- g Overpayment to be refunded (line 1 less line 2f) . . . . . 0.

**3 Select Overpayment Application Sequence:**

- a ☒ ◀ Consecutively b ☐ ◀ Evenly

**Part III Rounding and Printing Options****1 Select Rounding Option:**

- a ☒ ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

**2 Select Voucher Printing Option:**

- a ☒ ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☐ ◀ Do **not** print vouchers

**Part IV Estimated Tax Payment Summary**

	<b>1</b> <b>Jul 15, 2020</b>	<b>2</b> <b>Jul 15, 2020</b>	<b>3</b> <b>Sep 15, 2020</b>	<b>4</b> <b>Jan 15, 2021</b>	<b>Total</b>
<b>1</b> If you have already made payments, enter amounts . . . . .					
<b>2</b> Indicate which payment is due next. (e.g. if it is now July 25, 2020 check col. 3). . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>3</b> Required Payment . . . . .					
<b>4</b> Overpayment applied . . . . .					
<b>5</b> Net payment due . . . . .					
<b>6</b> Voucher amounts . . . . .					

**Part V Changes to Income, Deductions and Withholding for 2020**

2019 income and deductions are shown in the '2019 Actual' column below.

**\*Caution:** For each line in the '2020 Estimated' column, enter the estimated 2020 amount **if different** from 2019. Otherwise, the '2019 Actual' amount will be used for that line. If zero, you **must** enter zero.

	2019 Actual	*2020 Estimated
1 Adjusted gross income . . . . .	42,762.	
2 Adjustments to income:		
a Additions . . . . .		
b Deductions (not including business income deduction) . . . . .	0.	
c Business income deduction . . . . .	2,056.	
3 Personal and dependent exemptions. . . . .	1	
4 Taxable business income (To estimate use Ohio Schedule IT BUS) . .	0.	
5 Ohio nonrefundable credits/grants (incl nonrefundable busi cr) . . .	791.	
6 Ohio tax withholding and refundable business credits . . . . .		
If last name is different for 2020, enter first 3 letters of last name:		
Taxpayer . . . . .		
Spouse . . . . .		

**Part VI 2020 Ohio Income Tax Payment Worksheet**

1 2020 federal adjusted gross income (estimated) . . . . .	1	42,762.
2 Adjustments to income . . . . .	2	-2,056.
3 Ohio adjusted gross income (line 1 plus line 2) . . . . .	3	40,706.
3 a Business income deduction	3 a	2,056.
3 b Modified adjusted gross income (line 3 plus line 3a)	3 b	42,762.
4 Personal and dependent exemptions . . . . . 1 . . . . .	4	2,100.
5 Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-) . . . . .	5	38,606.
6 Taxable business income (To estimate use Ohio Schedule IT BUS) . . . . .	6	0.
7 Line 5 minus line 6 (if less than -0-, enter -0-) . . . . .	7	38,606.
8 a Tax liability on line 7 (see instructions for tax tables) . . . . .	8 a	791.
8 b Business income tax liability (multiply line 6 by 3%) . . . . .	8 b	0.
8 c Tax liability before credits (line 8a plus line 8b) . . . . .	8 c	791.
9 Ohio nonrefundable credits (To estimate use Ohio Schedule of Credits) . . . . .	9	791.
Ohio income tax (line 8c minus line 9)		
10 This is 2020 tax based on estimate of 2020 income . . . . .	10	0.

# Tax Payments Worksheet

2019

► Keep for your records

Name

Joshua Z Nutt

## Tax Payments for the Current Year

		State			
		Spouse		Taxpayer	
		Date	Payment	Date	Payment
1	First Payment . . . . .				
2	Second Payment . . . . .				
3	Third Payment . . . . .				
4	Fourth Payment . . . . .				
<b>Additional Payments</b>					
5	Payment . . . . .				
	Payment . . . . .				
	Payment . . . . .				
	Payment . . . . .				
	Payment . . . . .				
6	Overpayment from previous year applied to current year . . . . .				
7	Amount paid with current year extension . . . . .				
8	<b>Total tax payments . . . . .</b>				

## Income Taxes Withheld for the Current Year

		Spouse		Taxpayer
9	State withholding on Forms W-2 . . . . .			
10	State withholding on Forms W-2G . . . . .			
11	State withholding on Forms 1099-R . . . . .			
12 a	State withholding on Forms 1099-MISC . . . . .			
b	State withholding on Forms 1099-G . . . . .			
c	State withholding on Forms 1099-K . . . . .			
13	Other state tax withholding . . . . .			
14	<b>Total income tax withheld . . . . .</b>			
15	Date return will be filed and balance paid . . . . .		15	

# Federal/State Depreciation Adjustment Summary

2019

Name as Shown on Return

Joshua Z Nutt

<b>Schedule C</b>	<b>(A)</b> Federal Net Inc/Loss Before Pass. and At-Risk	<b>(B)</b> Federal Net Inc/Loss After Passive and At-Risk	<b>(C)</b> Depreciation Adjustment	<b>(D)</b> Other Adjustments	<b>(E)</b> Total Adjustment (Column C + Column D)
Sales	11,317.	11,317.	0.		0.
Total Schedule C Depreciation Adjustment (Sum of Column E) . . . . .					0.

<b>Schedule E</b>	<b>(A)</b> Federal Net Inc/Loss Before Pass. and At-Risk	<b>(B)</b> Federal Net Inc/Loss After Passive and At-Risk	<b>(C)</b> Depreciation Adjustment	<b>(D)</b> Other Adjustments	<b>(E)</b> Total Adjustment (Column C + Column D)
Total Schedule E Depreciation Adjustment (Sum of Column E) . . . . .					

<b>Schedule F</b>	<b>(A)</b> Federal Net Inc/Loss Before Pass. and At-Risk	<b>(B)</b> Federal Net Inc/Loss After Passive and At-Risk	<b>(C)</b> Depreciation Adjustment	<b>(D)</b> Other Adjustments	<b>(E)</b> Total Adjustment (Column C + Column D)
Total Schedule F Depreciation Adjustment (Sum of Column E) . . . . .					

<b>Form 4835</b>	<b>(A)</b> Federal Net Inc/Loss Before Pass. and At-Risk	<b>(B)</b> Federal Net Inc/Loss After Passive and At-Risk	<b>(C)</b> Depreciation Adjustment	<b>(D)</b> Other Adjustments	<b>(E)</b> Total Adjustment (Column C + Column D)
Total Form 4835 Depreciation Adjustment (Sum of Column E) . . . . .					

# Federal/State Depreciation Adjustment Summary

2019

Name as Shown on Return

Joshua Z Nutt

<b>Schedule K-1 Partnership</b>	<b>(A) Federal Net Inc/Loss Before Passive</b>	<b>(B) Federal Net Inc/Loss After Passive and At-Risk</b>	<b>(C) Depreciation Adjustment</b>	<b>(D) Other Adjustments</b>	<b>(E) Total Adjustment (Column C + Column D)</b>

Total Schedule K-1 Partnership Depreciation Adjustment (Sum of Column E) . . . . .

<b>Schedule K-1 S Corporation</b>	<b>(A) Federal Net Inc/Loss Before Passive</b>	<b>(B) Federal Net Inc/Loss After Passive and At-Risk</b>	<b>(C) Depreciation Adjustment</b>	<b>(D) Other Adjustments</b>	<b>(E) Total Adjustment (Column C + Column D)</b>

Total Schedule K-1 S Corporation Depreciation Adjustment (Sum of Column E) . . . . .

<b>Schedule K-1 Estates &amp; Trusts</b>	<b>(A) Federal Net Inc/Loss Before Passive</b>	<b>(B) Federal Net Inc/Loss After Passive</b>	<b>(C) Depreciation Adjustment</b>	<b>(D) Other Adjustments</b>	<b>(E) Total Adjustment (Column C + Column D)</b>

Total Schedule K-1 Estates & Trusts Depreciation Adjustment (Sum of Column E). . . . .

<b>Form 2106</b>		<b>(C) Depreciation Adjustment</b>	<b>(D) Other Adjustments</b>	<b>(E) Total Adjustment (Column C + Column D)</b>

Total Form 2106 Depreciation Adjustment (Sum of Column E) . . . . .

Total Form 2106 Depreciation Adjustment to be Included in Adjusted Gross Income. . . . .

Total Form 2106 Schedule A Depreciation Adjustment **Not** Subject to 2% Limitation. . . . .

Total Form 2106 Schedule A Depreciation Adjustment Subject to 2% Limitation . . . . .

# Federal/State Depreciation Adjustment Summary

2019

Name as Shown on Return

Joshua Z Nutt

Schedule A		(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)
Schedule A				

Total Schedule A Depreciation Adjustment (Sum of Column E) . . . . .

## Section 179 Adjustment

Total Current Year Federal Section 179 Expense . . . . .	912.
Maximum Allowable Per State Law . . . . .	25,000.
Total Federal/State Section 179 Expense Adjustment . . . . .	
Section 179 adjustment attributable to Schedule A <b>Not</b> Subject to 2% Limitation . . . . .	
Section 179 adjustment attributable to Schedule A Depreciation Subject to 2% Limitation . . . . .	
Section 179 adjustment included in Adjusted Gross Income . . . . .	

## Total Federal/State Depreciation Adjustment

Depreciation Adjustment Included in Adjusted Gross Income . . . . .	0.
Depreciation Adjustment Included in Schedule A <b>Not</b> Subject to 2% Limitation . . . . .	
Depreciation Adjustment Included in Schedule A Subject to 2% Limitation . . . . .	

**Tax Summary**  
► Keep for your records

**2019**

Name(s)

Joshua Z Nutt

<b>Federal Adjusted Gross Income</b> . . . . .	42,762.
<b>Ohio Adjustments</b> . . . . .	-2,056.
<b>Ohio Adjusted Gross Income</b> . . . . .	40,706.
<b>Personal / Dependent Exemptions</b> . . . . .	2,100.
<b>Ohio Taxable Income</b> . . . . .	38,606.
<b>Tax before Credits</b> . . . . .	791.
<b>Total Nonrefundable Credits</b> . . . . .	791.
<b>Total Ohio Income Tax</b> . . . . .	0.
<b>ES Underpayment Interest</b>	
<b>Ohio Use Tax</b> . . . . .	
<b>Total Ohio Tax</b> . . . . .	0.
<b>Total Payments / Refundable Credits</b> . . . . .	
<b>Late Filing Penalty / Interest</b> . . . . .	
<b>Amount Due</b> . . . . .	0.
<b>Amount Overpaid</b> . . . . .	
<b>Amount Applied to Estimated Taxes</b> . . . . .	
<b>Contributions</b> . . . . .	
<b>Refund</b> . . . . .	

## Smart Worksheets from your 2019 Ohio Tax Return

SMART WORKSHEET FOR: Form 1040 1-2: Individual Income Tax Return, pages 1-2

<b>Modified Adjusted Gross Income Less Exemptions Smart Worksheet</b>	
Your personal exemption amount and eligibility for certain credits is based on your "modified adjusted gross income" or "modified adjusted gross income less exemptions"	
<b>a</b> Enter your Ohio adjusted gross income (Ohio IT 1040, line 3) . . . . .	40706
<b>b</b> Enter your business income deduction (Ohio Schedule A, line 11) . . . . .	2056
<b>c</b> <b>Modified adjusted gross income</b> (line a plus line b) . . . . .	42762
<b>d</b> Enter your exemption amount (Ohio IT 1040, line 4) . . . . .	2100
<b>e</b> <b>Modified adjusted gross income less exemptions</b> (line c minus line d) . . . .	40662

SMART WORKSHEET FOR: Form 1040 1-2: Individual Income Tax Return, pages 1-2

<b>Form IT 1040, Tax Smart Worksheet</b>	
<input type="checkbox"/>	Use tax table 1 only (for less than \$100,000 taxable income on line 7a)
<input type="checkbox"/>	Use tax table 2 only
<b>a</b> Tax from tax table 1 (if line 7a is less than \$100,000 only) . . . . .	791.
<b>b</b> Tax from tax table 2 . . . . .	791.
<b>c</b> Smaller of line a and line b . . . . .	791.





## Filing Status

☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial <b>Joshua Z</b>		Last name <b>Nutt</b>		
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>266 Halidonhill Ln</b>				Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Cincinnati OH 45238-5738</b>				<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name		Foreign province/state/county		Foreign postal code
If more than four dependents, see instructions and ✓ here ► <input type="checkbox"/>				

## Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

## Age/Blindness

You: ☐ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

## Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Standard Deduction for—**

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under **Standard Deduction**, see instructions.

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b> 19,812.
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	<b>3b</b>
<b>4a</b> IRA distributions . . . . .	<b>4a</b>	<b>4b</b> 11,696.
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>	<b>4d</b> 737.
<b>5a</b> Social security benefits . . . . .	<b>5a</b>	<b>5b</b>
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<b>6</b>
<b>7a</b> Other income from Schedule 1, line 9 . . . . .		<b>7a</b> 11,317.
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .		<b>7b</b> 43,562.
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .		<b>8a</b> 800.
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .		<b>8b</b> 42,762.
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b> 12,200.	
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b> 2,103.	
<b>11a</b> Add lines 9 and 10 . . . . .		<b>11a</b> 14,303.
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .		<b>11b</b> 28,459.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)

<b>12a</b>	<b>Tax</b> (see Inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>12a</b>	<b>3,223.</b>
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total . . . . .	<b>12b</b>	<b>3,223.</b>
<b>13a</b>	Child tax credit or credit for other dependents . . . . .	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total . . . . .	<b>13b</b>	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0- . . . . .	<b>14</b>	<b>3,223.</b>
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10 . . . . .	<b>15</b>	<b>1,709.</b>
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b> . . . . .	<b>16</b>	<b>4,932.</b>
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099 . . . . .	<b>17</b>	<b>4,801.</b>

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

<b>18</b>	Other payments and refundable credits:	
<b>a</b>	Earned income credit (EIC) . . . . .	<b>18a</b>
<b>b</b>	Additional child tax credit. Attach Schedule 8812 . . . . .	<b>18b</b>
<b>c</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>18c</b>
<b>d</b>	Schedule 3, line 14 . . . . .	<b>18d</b>
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b> . . . . .	<b>18e</b>
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b> . . . . .	<b>19</b>

**Refund**

Direct deposit?  
See instructions.

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b> . . . . .	<b>20</b>																				
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>21a</b>																				
<b>b</b>	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
<b>d</b>	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b> . . . . .	<b>22</b>																				

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions . . . . .	<b>23</b>	<b>131.</b>
<b>24</b>	Estimated tax penalty (see instructions) . . . . .	<b>24</b>	

**Third Party Designee**

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
-------------------	-------------	--

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?  
See instructions.  
Keep a copy for your records.

Your signature _____ Date _____	Your occupation <b>Sales Consultant</b>	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Spouse's signature. If a joint return, <b>both</b> must sign. _____ Date _____	Spouse's occupation _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Phone no. _____	Email address _____							

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶ <b>Self-Prepared</b>	Phone no. _____		Firm's EIN ▶	
Firm's address ▶				

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

BAA

REV 08/20/20 Inituit.qz.cfp.sp

Form **1040** (2019)

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► **Attach to Form 1040 or 1040-SR.**

► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Joshua Z Nutt

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . . .

☐ Yes ☒ No

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	11,317.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ►	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	11,317.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	800.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	800.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

REV 08/20/20 Intuit.cq.cfp.sp

**Schedule 1 (Form 1040 or 1040-SR) 2019**

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

► **Attach to Form 1040 or 1040-SR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Joshua Z Nutt

Your social security number

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	1,599.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . . <b>No</b> . . . . .	<b>6</b>	110.
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) . . . . .	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	1,709.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

REV 08/20/20 Intuit.cj.cfp.sp

**Schedule 2 (Form 1040 or 1040-SR) 2019**



1 9 0 0 0 4 1 5 5 5

**KENTUCKY INDIVIDUAL  
INCOME TAX RETURN**  
Nonresident or Part-Year Resident

**2019**

Check if deceased: ☐ Spouse ☐ Taxpayer For calendar year or other taxable year beginning \_\_\_\_\_, 2019, and ending \_\_\_\_\_, 20\_\_\_\_.

A. Spouse's Social Security Number

Name—Last, First, Middle Initial (Joint return, give both names and initials.)

Nutt Joshua Z

Mailing Address (Number and Street including Apartment Number or P.O. Box)

266 Halidonhill Ln

City, Town or Post Office

State

ZIP Code

Cincinnati OH 45238-5738

**FILING STATUS** (see instructions)

- 1 ☒ Single
- 2 ☐ Married, filing joint return.
- 3 ☐ Married, filing separate returns. Enter spouse's Social Security number above and full name here. \_\_\_\_\_

Check if applicable:

☐ **Amended**  
(Enclose copy  
of 1040X, if  
applicable.)

☐ **Military  
Spouse**

**POLITICAL PARTY FUND**

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) <input type="checkbox"/>	(4) <input type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input type="checkbox"/>	(6) <input checked="" type="checkbox"/>

**RESIDENCY STATUS** (check one box)

- 4 ☐ Full-year nonresident. I did not live in Kentucky during the year. Enter state of residence as of December 31, 2019 \_\_\_\_\_.
- 5 ☒ Part-year resident. Complete appropriate line(s) below.  
 Moved into Kentucky \_\_\_\_\_ / \_\_\_\_\_ / **2019** . State moved from \_\_\_\_\_ .  
 Moved out of Kentucky 10 / 14 / 2019 . State moved to OH .
- 6 You must file a 740-NP-R if you are a full-year resident of a reciprocal state (IL, IN, MI, OH, VA, WV or WI) with Kentucky income of wages and salaries only.

➡ **COMPLETE PAGE 4 BEFORE COMPLETING LINES 7 THROUGH 28.**

**INCOME/TAX**

7	Enter percentage from page 4, line 32..... ➤	7	<u>68.9</u> %	
8	Enter amount from page 4, line 31, Column A. This is your <b>Federal Adjusted Gross Income</b> .....	8	42,762.	00
9	Enter amount from page 4, line 31, Column B. This is your <b>Kentucky Adjusted Gross Income</b> .....	9	29,445.	00
10	<b>Nonitemizers:</b> Enter \$2,590 (do not prorate). Skip lines 11 and 12 .....	10	2,590.	00
11	<b>Itemizers:</b> Enter itemized deductions from Kentucky Schedule A, Form 740-NP. ....	11		00
12	Multiply line 11 by the percentage on line 7.....	12		00
13	Subtract line 10 or 12 from line 9. This is your <b>Taxable Income</b> .....	13	26,855.	00
14	<b>Tax Computation:</b> Multiply line 13 by 5% (.05) enter tax .....	14	1,343.	00
15	Enter amount from Schedule ITC, Section A, line 24.....	15		00
16	Subtract line 15 from line 14.....	16	1,343.	00
17	Enter personal tax credit amounts from Schedule ITC, Section B .....	17		00
18	Multiply line 17 by the percentage on line 7 .....	18		00
19	Subtract line 18 from line 16 and enter here, continue to page 2 .....	19	1,343.	00



20	Check the box that represents your total family size (see instructions for lines 20 and 21).....	20	1 <input checked="" type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
21	Multiply line 19 by <b>Family Size Tax Credit</b> decimal amount <u>0.00</u> ( <u>0</u> %) from Schedule ITC.....	21	0.00
22	Subtract line 21 from line 19.....	22	1,343.00
23	Enter the <b>Education Tuition Tax Credit</b> from Form 8863-K.....	23	00
24	Enter <b>Child and Dependent Care Credit</b> from worksheet (see instructions).....	24	00
25	Enter <b>Income Gap Tax Credit</b> from Schedule ITC.....	25	00
26	<b>Income Tax Liability.</b> Subtract lines 23 through 25 from line 22. If zero or less, enter zero.....	26	1,343.00
27	Enter <b>KENTUCKY USE TAX</b> due on Internet, mail order, or other out-of-state purchases (see instructions)....	27	0.00
28	Add lines 26 and 27. This is your <b>TOTAL TAX LIABILITY</b> .....	28	1,343.00
29	For amended return; overpayment, if any, shown on original return.....	29	00
30	Add lines 28 and 29, enter here.....	30	1,343.00
31	a Enter <b>Kentucky income tax withheld</b> as shown on enclosed Schedule KW-2.....	31a	936.00
	b Enter 2019 Kentucky estimated tax payments.....	31b	00
	c Enter 2019 refundable certified rehabilitation credit.....	31c	00
	d Enter <b>Nonresident Withholding</b> from Form PTE-WH, line 9.....	31d	00
	e For amended return; enter amount paid with original return plus additional payment(s) made after it was filed.....	31e	00
32	Add lines 31(a) through 31(e).....	32	936.00
33	If line 30 is larger than line 32, subtract line 32 from line 30, enter <b>ADDITIONAL TAX DUE</b> .....	33	407.00
34	a Estimated tax penalty <input type="checkbox"/> Check if Form 2210-K attached.....	34a	00
	b Interest.....	34b	00
	c Late payment penalty.....	34c	00
	d Late filing penalty.....	34d	00
35	Add lines 34(a) through 34(d). Enter here.....	35	00
36	If the total of lines 30 and 35 is more than line 32, subtract line 32 from the total of lines 30 and 35. This is the <b>AMOUNT YOU OWE</b> , continue to page 3.....	36	407.00
37	If line 32 is more than line 30, subtract lines 30 and 35 from line 32. This is the <b>AMOUNT YOU OVERPAID</b> , continue to page 3.....	37	00



**38 FUND CONTRIBUTIONS; see instructions.**

a Nature and Wildlife Fund.....	38a	00
b Child Victims' Trust Fund.....	38b	00
c Veterans' Program Trust Fund .....	38c	00
d Breast Cancer Research/Education Trust Fund.....	38d	00
e Farms to Food Banks Trust Fund .....	38e	00
f Local History Trust Fund.....	38f	00
g Special Olympics Kentucky .....	38g	00
h Pediatric Cancer Research Trust Fund .....	38h	00
i Rape Crisis Center Trust Fund .....	38i	00
j Court Appointed Special Advocate Trust Fund .....	38j	00
k YMCA Youth Association Fund .....	38k	00

39 Add lines 38(a) through 38(k).....

39 00

40 Amount of line 37 to be **CREDITED TO YOUR 2020 ESTIMATED TAX** ..... **CREDIT FORWARD**

40 00

(Credit forwards not available for amended returns)

41 Subtract lines 39 and 40 from line 37. Amount to be **REFUNDED TO YOU** ..... **REFUND**

41 00

**REFUND OPTIONS (Not available for amended returns)**Check here if you would like your refund issued on a Bank of America Prepaid Debit Card ☐Check here if you would like to receive your Debit Card material in Spanish ☐

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

<b>Sign Here</b>	Signature of Taxpayer	Driver's License/State Issued ID No.	Date	Telephone Number (daytime)
	Signature of Spouse	Driver's License/State Issued ID No.	Date	(859) 445-9390
<b>Paid Preparer Use</b>	Signature of Preparer Self-Prepared		Date	
	Name of Preparer or Firm		ID Number	
	Email	Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Enclose</b>	Include a complete copy of federal Form 1040, if you received farm, business, or rental income or loss. If not required, check here. <input type="checkbox"/>		<b>Refund or No Payment</b>	Kentucky Department of Revenue Frankfort, KY 40618-0006
<b>Payment</b>	Check Payable: <b>Kentucky State Treasurer</b> E-Pay Options: <b>www.revenue.ky.gov</b> Include: Your Social Security number and "KY Income Tax—2019"		<b>With Payment</b>	Kentucky Department of Revenue Frankfort, KY 40618-0008





## INCOME

	A. Total from Enclosed Federal Return		B. Kentucky	
1 Enter all wages, salaries, tips, etc. ( <i>enclose Kentucky Schedule KW-2</i> ) Do not include moving expense reimbursements .....	1	19,812.00	19,812.00	00
2 Moving expense reimbursement .....	2	00		00
3 Interest .....	3	00		00
4 Dividends .....	4	00		00
5 Taxable refunds, credits or offsets of state and local income taxes .....	5	00		00
6 Alimony received .....	6	00		00
7 Business income or loss ( <i>enclose federal Schedule C or C-EZ</i> ) .....	7	11,317.00	10,288.00	00
8 Capital gain or loss ( <i>enclose federal Schedule D</i> ) .....	8	00		00
9 Other gains or losses ( <i>enclose federal Form 4797</i> ) .....	9	00		00
10 a Federally taxable IRA distributions, pensions and annuities .....	10a	12,433.00	12,433.00	00
b Pension income exclusion ( <i>enclose Schedule P if more than \$31,110 per taxpayer</i> ) .....	10b		( 12,433.00	00
11 Rents, royalties, partnerships, estates, trusts, etc. ( <i>enclose federal Schedule E</i> ) .....	11	00		00
12 Farm income or loss ( <i>enclose federal Schedule F</i> ) .....	12	00		00
13 Unemployment compensation (see instructions) .....	13	00		00
14 Taxable Social Security benefits .....	14	00		
15 Gambling winnings .....	15	00		00
16 Other income (list type and amount) <u>Pension/IRA bases differences</u> .....	16	00	0.00	00
17 Combine lines 1 through 16. This is your <b>Total Income</b> .....	17	43,562.00	30,100.00	00

## ADJUSTMENTS TO INCOME

18 Educator expenses .....	18	00		00
19 Certain business expenses of reservists, performing artists and fee-basis government officials ( <i>enclose federal Form 2106 or 2106-EZ</i> ) .....	19	00		00
20 Health savings account deduction ( <i>enclose federal Form 8889</i> ) .....	20	00		00
21 Moving expenses for members of the armed forces .....	21	00		
22 Deductible part of self-employment tax .....	22	800.00	655.00	00
23 Self-employed SEP, SIMPLE, and qualified plans deduction .....	23	00		00
24 Self-employed health insurance deduction .....	24	00		00
25 Penalty on early withdrawal of savings .....	25	00		00
26 Alimony paid (enter recipient's name and Social Security number) .....	26	00		00
27 IRA deduction .....	27	00		00
28 Student loan interest deduction .....	28	00		00
29 Other deductions (list type and amount) .....	29	00		00
30 Add lines 18 through 29. <b>Total Adjustments to Income</b> .....	30	800.00	655.00	00
31 Subtract line 30 from line 17. This is your <b>Adjusted Gross Income</b> .....	31	42,762.00	29,445.00	00
32 Divide line 31, Column B, by line 31, Column A. If amount is equal to or greater than 100%, enter 100%. This is your <b>Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income</b> .....	32		<u>6</u> <u>8</u> . <u>9</u> %	



1 9 0 3 4 9 1 5 5 5

**KENTUCKY INDIVIDUAL  
TAX CREDIT SCHEDULE**

➤ **Enclose with Form 740 or 740-NP**

**2019**

Enter name(s) as shown on tax return.

Nutt, Joshua Z

Your Social Security Number

**SECTION A—BUSINESS INCENTIVES AND OTHER TAX CREDITS**

A	B Preapproval Required	C Credit Name	D Required Attachment	E Spouse		F Yourself	
1	No	Nonrefundable Limited Liability Entity	Kentucky Limited Liability Entity Tax Credit Worksheet/Schedule K-1		00		00
2	Yes	Kentucky Small Business	Schedule K-1		00		00
3	Yes	Skills Training Investment	Schedule K-1		00		00
4	Yes	Certified Rehabilitation	Certification Copies		00		00
5	No	Tax Paid to Another State	Copy(ies) of Other State(s) return or Worksheet A		00		00
6	No	Unemployment	Schedule UTC		00		00
7	Yes	Recycling/Composting Equipment	Schedule RC		00		00
8	Yes	Kentucky Investment Fund	KEDFA notification		00		00
9	No	Qualified Research Facility	Schedule QR		00		00
10	No	GED Incentive	Form DAEL-31		00		00
11	Yes	Voluntary Environmental Remediation	Schedule VERB		00		00
12	Yes	Biodiesel	Schedule BIO		00		00
13	Yes	Clean Coal Incentive	Schedule CCI		00		00
14	Yes	Ethanol	Schedule ETH		00		00
15	Yes	Cellulosic Ethanol	Schedule CELL		00		00
16	No	Railroad Maintenance & Improvement	Schedule RR-I		00		00
17	Yes	Endow Kentucky	Schedule ENDOW		00		00
18	Yes	New Markets Development Program	Form 8874(K)-A		00		00
19	No	Food Donation (Carryover only)	Schedule FD		00		00
20	No	Distilled Spirits	Schedule DS		00		00
21	Yes	Angel Investor	Certification Letter		00		00
22	Yes	Film Industry	Film Office Certification		00		00
23	No	Inventory	Schedule INV		00		00
24	Total of Other Tax Credits (add lines 1 through 23). Enter here and on Form 740, page 1, line 15, Columns A and B, or enter combined totals of Columns E and F on Form 740-NP, page 1, line 15 .....						
					00		00



## SECTION B—PERSONAL TAX CREDITS

### Taxpayer

### Spouse

Complete only if filing joint or married,  
filing separately on a combined return

Enter your date of birth (MM/DD/YYYY)

Enter your date of birth (MM/DD/YYYY)

1 If you were 65 on or before 12/31/2019, enter 40 .....	1	
2 If you were legally blind on 12/31/2019, enter 40 .....	2	
3 If you were a member of the Kentucky National Guard on 12/31/2019, enter 20 .....	3	
4 Allowable Taxpayer Credit—Add lines 1 through 3...	4	

5 If you were 65 on or before 12/31/2019, enter 40 ...	5	
6 If you were legally blind on 12/31/2019, enter 40 ...	6	
7 If you were a member of the Kentucky National Guard on 12/31/2019, enter 20 .....	7	
8 Allowable Spouse Credit—Add lines 5 through 7..	8	

### Assignment of Personal Tax Credits

- 9 For filing status **Single or Married, filing separate returns**, enter the amount from line 4 here and in Column B of Form 740, line 17 or Form 740-NP, line 17 (Not to exceed 100) .....
- 10 For filing status **Married, filing separately on this combined return**, enter the amount from line 4 here and in column B of Form 740, line 17 (Not to exceed 100) .....
- 11 For filing status **Married, filing separately on this combined return**, enter the amount from line 8 here and in column A of Form 740, line 17. (Not to exceed 100) .....
- 12 For filing status **Married, filing jointly**, add line 4 and line 8 and enter here and in Column B of Form 740, line 17 or Form 740-NP, line 17. (Not to exceed 200) .....

9	
10	
11	
12	

## SECTION C—FAMILY SIZE TAX CREDIT AND INCOME GAP CREDIT

Enter dependents qualifying for family size credit and income gap credit. See instructions to determine family size and your qualifying dependents. Your family size will be used to determine your family size tax credit percentage and the amount of your income gap credit.

First and Last Name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

Use this **Family Size Table** to determine the percentage of family size credit and the amount of income gap credit. You will need to know your family size and your modified gross income (a worksheet is located within the instructions). You will enter the percentage for the family size tax credit on Form 740 or 740-NP, line 21 and you will enter the income gap credit on Form 740 or 740-NP, line 25.

Family Size:		One		Two		Three		Four or More		Credit Percentage is	Income Gap Credit		
If MGI ...	is over	is not over	is over	is not over	is over	is not over	is over	is not over	is over		One	Two	Three
<b>Tax Year 2019</b>	\$ ---	\$12,490	\$ ---	\$16,910	\$ ---	\$21,330	\$ ---	\$25,750	100%				
	12,490	12,990	16,910	17,586	21,330	22,183	25,750	26,780	90%	\$11	\$ 7	\$ 3	
	12,990	13,489	17,586	18,263	22,183	23,036	26,780	27,810	80%	\$20	\$13	\$ 6	
	13,489	13,989	18,263	18,939	23,036	23,890	27,810	28,840	70%	\$29	\$18	\$ 6	
	13,989	14,488	18,939	19,616	23,890	24,743	28,840	29,870	60%	\$37	\$22	\$ 6	
	14,488	14,988	19,616	20,292	24,743	25,596	29,870	30,900	50%	\$45	\$24	\$ 4	
	14,988	15,488	20,292	20,968	25,596	26,449	30,900	31,930	40%	\$51	\$26		
	15,488	15,862	20,968	21,476	26,449	27,089	31,930	32,703	30%	\$58	\$27		
	15,862	16,237	21,476	21,983	27,089	27,729	32,703	33,475	20%	\$64	\$28		
	16,237	16,612	21,983	22,490	27,729	28,369	33,475	34,248	10%	\$69	\$28		
	16,612	---	22,490	---	28,369	---	34,248	---	0%				

Multiply tax from Form 740 or 740-NP, line 19, by the applicable family size tax credit percentage and enter on Form 740 or 740-NP line 21. This is your **Family Size Tax Credit**.

► Attach to Form 740-NP

Name

Nutt, Joshua Z

	A Federal	B Kentucky
<b>Other Income</b>		
1 Child's investment income, from Form 8814. . . . .		
2 Taxable Income from Form 1099-MISC:		
a Substitute payments in lieu of interest or dividends. . . . .		
b Other income, prizes, awards, etc. . . . .		
c Alaska Permanent Fund. . . . .		
d Tribal Gaming . . . . .		
e Non-Employee Compensation from 1099-MISC box 7 . . . . .		
f Rent from personal property Form 1099-MISC box 1. . . . .		
3 Taxable qualified tuition distributions from Form 1099-Q. . . . .		
4 Taxable Grants from Form 1099-G. . . . .		
5 Taxable Coverdell ESA distributions from Form 1099-Q . . . . .		
6 Net operating loss carryover from a prior year ( <i>enter as a negative number</i> ) . . . . .		
7 a Taxable distribution from Archer Medical Savings Accounts, and Long-Term Care Services and Contracts, from Form 8853 . . . . .		
b Taxable distribution from Health Savings Account . . . . .		
8 Refunds or reimbursements of deductions claimed in a prior year . . . . .		
9 Jury duty pay . . . . .		
10 Portion of a lump-sum distribution on which you have elected 20% capital gains rate for federal income tax purposes . . . . .		
11 Differences in pension (3-year recovery rule) and IRA bases . . . . .		0.
12 Artistic charitable contributions ( <i>enter as a negative amount</i> ) . . . . .		
13 Other taxable income . . . . .		
14 Total other income. Add lines 1 through 13 . . . . .		0.
<b>Other Adjustments</b>		
15 Foreign housing deduction . . . . .		
16 Jury duty pay given to employer . . . . .		
17 Reforestation amortization . . . . .		
18 Repayment of sub-pay under the Trade Act of 1974 . . . . .		
19 Expenses from the rental of personal property . . . . .		
20 Contributions to section 501(c)(18) pension plans . . . . .		
21 Archer MSA Deduction . . . . .		
22 a Income of military personnel killed in the line of duty . . . . .		
b Nonresident military income . . . . .		
c Military spouse income exclusion applies checkbox <input type="checkbox"/> . . . . .		
23 Other miscellaneous adjustments . . . . .		
24 Total other adjustments. Add lines 15 through 23 . . . . .		



1 9 0 0 1 0 1 5 5 5

**KENTUCKY INCOME TAX WITHHELD**

➤ Enclose with Form 740, 740-NP or 740-NP-R

**2019**

*Complete this Schedule KW-2 to determine the total Kentucky income tax withholding to be entered on Kentucky Form 740, 740-NP, or 740-NP-R. This schedule must be fully completed in order to receive proper credit for Kentucky income tax withheld. Include multiple Schedule KW-2(s) as needed to report all Kentucky income tax withholdings. Do not send in your W-2, 1099, or W2-G forms; keep them with your tax records.*

NAME(S) AS SHOWN ON THE TAX RETURN

SPOUSE'S SOCIAL SECURITY NUMBER

YOUR SOCIAL SECURITY NUMBER

Nutt, Joshua Z

**Part I-Form W-2** Enter all W-2s with Kentucky income tax withheld (round to the nearest whole dollar). Do not include other state withholding or local income tax.

A	B	C	D	E	F
Employee's Social Security Number	Employer's Identification Number (EIN)	State	Employer's State I.D. Number (Box 15 of Form W-2)	KY State Wages (Box 16 of Form W-2)	KY Income Tax Withheld (Box 17 of Form W-2)
1	20-5872893	KY	957883	19,812.00	936.00
2				00	00
3				00	00
4				00	00
5				00	00
6				00	00
7				00	00
8				00	00
9				00	00
10				00	00
11	TOTAL FROM ALL W-2s			19,812.00	936.00

**Part II-Form 1099 and W-2G** Enter all 1099s and W-2Gs with Kentucky income tax withheld (round to the nearest whole dollar).

A	B	C	D	E	F
Recipient's Social Security Number	Payer's Identification Number (EIN)	State	Payer's State I.D. Number	KY Income Amount	KY Income Tax Withheld
12				00	00
13				00	00
14				00	00
15				00	00
16				00	00
17	TOTAL FROM ALL 1099s AND W-2Gs			00	00

**Part III-Totals** Enter total Kentucky income tax withheld (round to the nearest whole dollar) from line 18, Column F on your Kentucky income tax return (Form 740 and 740-NP, line 31(a) or 740-NP-R, line 1).

				F
				Total Kentucky Income Tax Withheld
18	Enter combined totals from Column F, lines 11 and 17.			936.00

Name(s) Shown on Return

Nutt, Joshua Z

**Part I 2020 Estimated Tax Amount Options****1 Select One of Six Ways to Calculate the Required Annual Payment for 2020 Estimates:**

- a 100% of **2019** taxes (default, see Tax Help) . . . . . ☒ 1,343.
- b 100% of tax on **2020** estimated taxable income . . . . . ☐ 1,340.
- c 90% of tax on **2020** estimated taxable income . . . . . ☐ 1,206.
- d 66-2/3% of tax on **2020** estimated taxable income (farmers and fishermen) . . . . . ☐ 894.
- e Equal to 100% of overpayment (no vouchers) . . . . . ☐
- f Enter total amount you want to use for estimates and check box . . . . . ☐ ►

**2 Selected estimated tax amount:**

- a 2020 Required Annual Payment based on your choice above . . . . . 1,343.
- b Estimated amount of 2020 state income tax withholding and refundable credits . . . . . 936.
- c **Total of estimated tax payments required for 2020** (line 2a less line 2b) . . . . . 407.

**3 Select Estimated Tax Payment option:**

- a Calculate estimates if \$501 or more (default) . . . . . ☒
- b Calculate estimates if \_\_\_\_\_ (specify amount) or more . . . . . ☐
- c Calculate estimates regardless of amount . . . . . ☐
- d Do **not** calculate estimates . . . . . ☐

**Part II Overpayment Application Options****1** Amount of overpayment available (Form 740, line 38; Form 740-NP, line 38) . . . . .**2 Select Overpayment Application Amount Option:**

- a Apply none (refund entire overpayment) . . . . . ☒
- b Apply all (increase estimate if required) . . . . . ☐
- c Apply to extent of total estimated tax and refund excess . . . . . ☐
- d Apply to extent of first quarter amount and refund excess . . . . . ☐
- e Enter amount you want to apply . . . . . ☐ ►
- f Amount applied to 2020 estimated tax . . . . . 0.
- g Overpayment to be refunded (line 1 less line 2f) . . . . . 0.

**3 Select Overpayment Application Sequence:**

- a ☒ ◀ Consecutively b ☐ ◀ Evenly

**Part III Rounding and Printing Options****1 Select Rounding Option:**

- a ☒ ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

**2 Select Voucher Printing Option:**

- a ☐ ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☒ ◀ Do **not** print vouchers

**Part IV Estimated Tax Payment Summary**

	<b>1</b> Jul 15, 2020	<b>2</b> Jul 15, 2020	<b>3</b> Sep 15, 2020	<b>4</b> Jan 15, 2021	<b>Total</b>
<b>1</b> If you have already made payments, enter amounts . . . . .					
<b>2</b> Indicate which payment is due next. (e.g. if it is now April 25, 2020, check col. 2) . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>3</b> Required Payment . . . . .					
<b>4</b> Overpayment applied . . . . .					
<b>5</b> Net payment due . . . . .					
<b>6</b> Voucher amounts . . . . .					

**Part V Changes to Income, Deductions and Withholding for 2020**

2019 income and deductions are shown in the '2019 Actual' column below.

**\*Caution:** For each line in the '2020 Estimated' column, enter the estimated 2020 amount **if different** from 2019. Otherwise, the '2019 Actual' amount will be used for the line. If zero, you **must** enter zero.

	2019 Actual	*2020 Estimated
<b>A</b> Estimated wages subject to withholding . . . . .	19,812.	
<b>B</b> Estimated taxable income from sources with o withholding	10,288.	
<b>C</b> Estimated adjustments to income . . . . .	-655.	
<b>D</b> Estimated itemized deductions <b>or</b> standard deduction	2,590.	2,650.
<b>E</b> Estimated tax credits (\$40 for age 65 or older; \$40 for blind; \$20 for Kentucky National Guard members). . . . .		
<b>F</b> Estimated Education Tuition Credit or Child/Dependent Care Credit . .		
<b>G</b> Estimated withholding and refundable credits . . . . .	936.	

**Part VI 2020 Estimated Taxable Income and Tax**

<b>1</b> Enter your total estimated wages subject to withholding . . . . .	<b>1</b>	19,812.
<b>2</b> Enter your total estimated taxable income from sources with no withholding . . . .	<b>2</b>	10,288.
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	30,100.
<b>4</b> Enter estimated adjustments to income . . . . .	<b>4</b>	-655.
<b>5</b> Subtract line 4 from line 3. This is your <b>estimated adjusted gross income</b> . . . .	<b>5</b>	29,445.
<b>6</b> Enter estimated itemized deductions <b>or</b> standard deduction ( <b>\$2,650</b> for single or married filing separate; <b>\$5,300</b> for married filing joint or married filing separate on combined return) . . . . .	<b>6</b>	2,650.
<b>7</b> Subtract line 6 from line 5. Enter the difference here. This is your <b>estimated net income</b> . . . . .	<b>7</b>	26,795.
<b>8</b> Compute tax on estimated net income. Multiply line 7 by 5%. <b>Enter tax here</b> . . . . .	<b>8</b>	1,340.
<b>9</b> Enter your tax credits (\$40 for age 65 or over; \$40 for blind; \$20 for Kentucky National Guard members). . . . .	<b>9</b>	
<b>10</b> Enter Family Size Tax Credit from information entered in worksheet below . . . .	<b>10</b>	0.
<b>11</b> Enter Income Gap Credit from worksheet below . . . . .	<b>11</b>	
<b>12</b> Add lines 9 through 11 and enter total here . . . . .	<b>12</b>	0.
<b>13</b> Subtract line 12 from line 8. <b>This is your 2020 tax based on estimate of your 2020 income. If this amount is \$500 or less, estimated tax payment is not required</b> . . . . . <b>*Higher Income Taxpayers:</b> If your Kentucky adjusted gross income for 2019 was more than \$150,000 (\$75,000 if your filing status is married filing separately), use 110% of the tax shown on your 2019 tax return.	<b>13</b>	1,340.

**Worksheet for Family Size Tax Credit**

<b>a</b> Enter the amount from line 5, but not less than zero . . . . .	<b>a</b>	29,445.
<b>b</b> Enter the spouse's estimated adjusted gross income if married filing separate return and living in the same household, but not less than zero. . . . .	<b>b</b>	
<b>c</b> Enter estimated tax-exempt interest from municipal bonds (non-Kentucky) . . . .	<b>c</b>	
<b>d</b> Enter estimated amount of lump sum distributions not included in federal adjusted gross income . . . . .	<b>d</b>	
<b>e</b> Enter total of lines a, b, c, and d. This is your <b>Modified Gross Income</b> . . . . .	<b>e</b>	29,445.

**Size of Family Unit - Estimate for Next Year**

- |          |                                     |   |
|----------|-------------------------------------|---|
| <b>1</b> | <input checked="" type="checkbox"/> | An individual either single or married living apart from his or her spouse for entire year    |
| <b>2</b> | <input type="checkbox"/>            | An individual with one qualifying child or a married couple                                   |
| <b>3</b> | <input type="checkbox"/>            | An individual with two qualifying children or a married couple with one qualifying child      |
| <b>4</b> | <input type="checkbox"/>            | An individual with three qualifying children or a married couple with two qualifying children |

# Activity Worksheet

2019

Name as Shown on Return

Nutt, Joshua Z

Activity Description . . . . . Sales

Form or Worksheet Type. . . Sch C

Copy number. . . 1

- A** If this activity was operated by spouse, check this box ☐
- B** If this activity was operated jointly by taxpayer and spouse, check this box ☐
- C** Check this box if you completely disposed of the property in the current year ☐
- D** Check this box if all investment is at risk (Not for K-1 Estates and Trusts) ☐
- E** Check this box if some of the investment is **not** at risk (Not for K-1 Estates and Trusts) ☐
- F** Did you materially participate in this activity? (Not for K-1's) . . . . . Yes ☒ No ☐
- G** Check this box if you actively participate in the operation of this activity (Not for Schedule C or Schedule F) ☐
- H** Check this box if rental property is subject to recharacterization rules (Sch E/Sch K-1 Ptrshp) ☐
- I** Check if rental real estate (or other rental) activity is a trade or business (Not for Schedule C or Schedule F) ☐

If this is a Schedule E, check the appropriate boxes:

- J** Rental property ☐ **L** Commercial property ☐
- K** Royalty property ☐ **M** Other passive exceptions ☐

If this is a K-1, check the appropriate boxes:

- N** This is a K-1 with ordinary income with material participation ☐
- O** This is a K-1 with rental real estate with material participation ☐
- P** This is a publicly traded partnership ☐
- Q** If this is a K-1 Estates and Trusts, check the box if this is a final K-1 ☐
- R** Check if "working interest" in oil or gas well (Schedule K-1 Partnership) ☐

- S** At-risk status ☐ All ☐
- T** Passive status ☐ Nonpassive ☐

## Part I - Section 179 Adjustments

(A) Federal Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(D) State Carryover From Prior Year	(E) State Total Section 179 Before Limitation	(F) State Section 179 Allowed	(G) State Section 179 Carryover To Next Year
912.	912.	912.		912.	912.	0.

## Part II - Regular Income/Loss

	Income/Loss
1 Federal income/loss	11,317.
2 Adjustments:	
a 30%/50% Special Depreciation Allowance (Bonus Depreciation)	
b Other depreciation adjustment(s)	
c Section 179 adjustment	0.
d Other adjustments	
3 Total	11,317.
4 At-Risk adjustment. . . . . a Adjust amount . . . . . b	
5 Total	11,317.
6 Passive carryover loss	
7 Passive disallowed loss (carryover to next year)	
8 Net profit or (loss) allowed	11,317.
9 Net federal profit or (loss) allowed	11,317.
10 Federal/State adjustment	0.



Activity Description . . . . . Sales

<b>Part III - Schedule K-1 Partnership and S Corporations</b>		<b>Section 179 Expense</b>	<b>Misc Income</b>	<b>Commercial Revitalization</b>
<b>1</b>	Federal income/loss . . . . .			
<b>2</b>	Adjustments . . . . .			
<b>3</b>	Total . . . . .			
<b>4 a</b>	At-Risk adjustment amount . . . . .			
<b>b</b>	At-Risk adjustment. . . . .			
<b>5</b>	Total . . . . .			
<b>6</b>	Passive carryover loss . . . . .			
<b>7</b>	Passive disallowed loss (carryover to next year) . . . .			
<b>8</b>	Net profit or (loss) allowed . . . . .			
<b>9</b>	Net federal profit or (loss) allowed . . . . .			
<b>10</b>	Federal/State adjustment . . . . .			

<b>Part IV - Dispositions</b>	<b>Schedule D Short-Term</b>	<b>Schedule D Long-Term</b>	<b>Form 4797 Short-Term</b>	<b>Form 4797 Long-Term</b>
<b>1</b> Federal income/loss . . . . .				
<b>2</b> Adjustments:				
<b>a</b> Adjustments transferred from the federal return . . . . .				
<b>b</b> Other adjustments . . . . .				
<b>c</b> Total adjustments . . . . .				
<b>3</b> Total . . . . .				
<b>4 a</b> At-Risk adjustment amount . . . . .				
<b>b</b> At-Risk adjustment. . . . .				
<b>5</b> Total . . . . .				
<b>6</b> Passive carryover loss . . . . .				
<b>7</b> Passive disallowed loss . . . . .				
<b>8</b> Net profit or (loss) allowed . . . . .				
<b>9</b> Net federal profit or (loss) allowed . . . . .				
<b>10</b> Federal/State adjustment . . . . .				

## Section 179 Worksheet

**2019**

Name as Shown on Return  
Nutt, Joshua Z

### Section 179 Limitation

This worksheet calculates the allowable state Section 179 deduction. If the deduction is limited then the allowable Section 179 (Line 7) must be allocated back to the individual activities using the State Allowed columns below. The Section 179 amounts for Schedules C, E, F, K-1 Partnership, K-1 S Corporation, and Form 4835 are on the Activity Worksheet(s).

1 Federal taxable income computed for the Section 179 limitation . . . . .	1	32,041.
<b>State adjustments:</b>		
2 Depreciation adjustment (without Section 179) . . . . .	2	
3 Section 1231 gain adjustment . . . . .	3	
4 Other additions or subtractions to taxable income . . . . .	4	
5 <b>State taxable income</b> for the Section 179 limitation (line 1 plus lines 2 - 4) . . . . .	5	32,041.
6 Total Section 179 before limitation . . . . .	6	912.
7 Section 179 allowable, if different . . . . .	7	
8 Federal Section 179 allowed . . . . .	8	912.
9 <b>State Section 179 adjustment</b> . . . . .	9	0.
10 Carryover to next year . . . . .	10	

**QuickZoom** to Activity Worksheet . . . . . ➔

Form 2106	P/Y Copy #	(A) Fed Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(D) State Carryover From Prior Year	(E) State Total Section 179 Before Limitation

Form 2106 Section 179 Carryovers	(F) State Total Section 179 Before Limitation	(G) State Section 179 Allowed	(H) Carryover

Total Form 2106 Section 179 Adjustment (Column B minus Column G) . . . . .

### Schedule A

(A) Federal Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(C) State Carryover From Prior Year	(D) State Total Section 179 Before Limitation	(E) State Section 179 Allowed	(F) State Section 179 Carryover To Next Year

Total Schedule A Section 179 Adjustment (Column B minus Column E) . . . . .

# Kentucky Information Worksheet

2019

► Keep for your records

## Part I — Personal Information

### Taxpayer:

First Name . . . . . Joshua  
 Middle Initial . . . . . Z Suffix . . . . .  
 Last Name . . . . . Nutt  
 Social Security No. . . . .  
 Occupation . . . . . Sales Consultant  
 Date of Birth . . . . . (mm/dd/yyyy)  
 Age 65 or over . . . . . ☐ Blind . . . . . ☐  
 Date of Death . . . . .  
 Work Phone . . . . . (859) 445-9390 \* ☒  
 Home Phone . . . . . \* ☐

### Spouse:

First Name . . . . .  
 Middle Initial . . . . . Suffix . . . . .  
 Last Name . . . . .  
 Social Security No. . . . .  
 Occupation . . . . .  
 Date of Birth . . . . . (mm/dd/yyyy)  
 Age 65 or over . . . . . ☐ Blind . . . . . ☐  
 Date of Death . . . . .  
 Work Phone . . . . . \* ☐

\* Check one of these boxes to print daytime phone number on the government forms.

Street Address . . . . . 266 Halidonhill Ln Apt No. . . . .  
 City . . . . . Cincinnati State . . . . . OH ZIP Code . . . . . 45238-5738  
 County . . . . . County Code . . . . .

\*Check to confirm social security number(s) and address information above are correct . . . . . ☐

## Part II — Main Form

- ☐ Form 740: Resident Tax Return (Long form) . . . . . ►  
☐ Form 740-NP: Nonresident Tax Return . . . . . ►  
☒ Form 740-NP: Part-Year Resident Tax Return . . . . . ►

Your state of residence on December 31, 2019 . . . . . ► OH

Were you a Kentucky resident for part of the year during 2019? . . . . . ► Yes ☒ No ☐

Enter date moved into . . . . . And/Or out of . . . . . 10/14/19 Kentucky during 2019

Enter state or foreign country moved from . . . . . And/Or moved to . . . . . OH

- ☐ Form 740-NP-R: Nonresident-Reciprocal State Tax Return

\*Only income from sources within Kentucky was from wages and salaries

\*If married, each spouse must file a separate Form 740-NP-R

\*Not a resident of Kentucky at any time during 2019 and a resident of:

- |   | Taxpayer                               | Spouse                                 |
|---|--|--|
| 1 | <input type="checkbox"/> Illinois      | <input type="checkbox"/> Illinois      |
| 2 | <input type="checkbox"/> Indiana       | <input type="checkbox"/> Indiana       |
| 3 | <input type="checkbox"/> Michigan      | <input type="checkbox"/> Michigan      |
| 4 | <input type="checkbox"/> Ohio          | <input type="checkbox"/> Ohio          |
| 5 | <input type="checkbox"/> Virginia      | <input type="checkbox"/> Virginia      |
| 6 | <input type="checkbox"/> West Virginia | <input type="checkbox"/> West Virginia |
| 7 | <input type="checkbox"/> Wisconsin     | <input type="checkbox"/> Wisconsin     |

QuickZoom to Forms 740-NP-R

## Part III — Filing Status

- ☒ Single  
☐ Married, filing separate on combined return  
☐ Married, filing joint  
☐ Married, filing separate

## Part IV — Political Party Fund

You may designate \$2 of your taxes to a political party if you have a tax liability of at least \$2 (\$4 for married filing joint returns). This designation will not change your refund or tax due.

- | Taxpayer                            | Spouse                              |                |
|-------------------------------------|-------------------------------------|----------------|
| <input type="checkbox"/>            | <input type="checkbox"/>            | Democratic     |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Republican     |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | No Designation |

**Part V — Other Information****KY National Guard information****Taxpayer** **Spouse**☐☐

A member of the Kentucky National Guard on December 31, 2019

☐  
☐

Mail taxpayer the Kentucky tax packet next year

Taxpayer was married and lived apart from spouse the entire year

**Farmer information:**

Enter Kentucky total gross income . . . . .

Enter Kentucky total farming income . . . . .

☐  
☐

Total tax is being paid in full

Return is being filed on or before March 1, 2020

**Form 2210-K information:**☐  
☐

Do not file Kentucky Form 2210-K

Either taxpayer or spouse died during the taxable year

Enter tax liability from 2018 return from Form 740, line 26 or Form 740-NP, line 26 . . . . . 1,145.**Part VI — Electronic Filing Information****New! State e-file disclosure consent:**

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the Kentucky Department of Revenue, as applicable by law.

**Yes** **No**☒☐

Use the Federal PIN(s) in place of Form 8879-K? (See help)

**Part VII — Direct Deposit, Debit Card, and Electronic Funds Withdrawal Information****Yes** **No**☐  
☒☒  
☐

Do you want to elect direct deposit of state tax refund (Electronic Filing only)?

Do you want direct debit of state tax payment (Electronic Filing only)?

Check here if you would like your refund issued on a Bank of America Prepaid Debit Card.

Check here if you would like to receive your Debit Card material in Spanish.

**Enter the following information if you want to directly deposit the state tax refund:**Name of Financial Institution (optional) . . Chase Bank

Check the appropriate box:

Checking . . . . . ☒Routing number . . SavingsAccount number . . . . . ☐**Enter the following information only if you are requesting direct debit of balance due:**Enter the payment date to withdraw from the account above . . . . . 02/21/2020State balance-due amount from this return . . . . . 407.**International ACH Transactions****Yes** **No**☐☒

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Bank name for International ACH Transaction

## Part VIII — Extension Status

Yes No

☐☒

Tax return due date extended?

Extended due date . . . . . \_\_\_\_\_

**QuickZoom** to Kentucky Form 740-EXT Application for Extension of Time to File . . . . . ► \_\_\_\_\_

## Part IX — Amended Return

☐

Filing a 2019 Kentucky amended return

Enter the tax year you are amending . . \_\_\_\_\_ \* Current year only (see tax help)

Previous Kentucky payment made . . . \_\_\_\_\_

Previous Kentucky refund received . . . \_\_\_\_\_

**QuickZoom** to Kentucky Form 740 . . . . . ► \_\_\_\_\_

**QuickZoom** to Income Allocation Worksheet . . . . . ► \_\_\_\_\_

**QuickZoom** to Kentucky Form 740-NP. . . . . ► \_\_\_\_\_

**QuickZoom** to Kentucky Form 740-NP-R (Taxpayer) . . . . . ► \_\_\_\_\_

**QuickZoom** to Kentucky Form 740-NP-R (Spouse) . . . . . ► \_\_\_\_\_

Kentucky  
**Pension Income Exclusion Worksheet**  
► Keep for your records

**2019**

Name <u>Nutt, Joshua Z</u>	Social Security No. 
-------------------------------	-------------------------

	Column A Spouse	Column B Taxpayer
<b>Step 1</b>		
<b>A</b> Enter taxable pension income reported on your federal Form 1040 or 1040-SR, line 4(b) or 4(d) . . . . .		12,433.
<b>B</b> Enter disability retirement benefits and/or deferred compensation reported on Form 1040 or 1040-SR, line 1 . . . . .		
<b>C</b> Add lines A and B . . . . .		12,433.
<b>Form 740-NP filers must enter Kentucky portion</b> . . . . .		12,433.

**Step 2 — Line C is \$31,110 or less.** Enter the amount from line C on Schedule M, line 9.

**Step 3 — Line C is more than \$31,110.** Do you have retirement income from the federal government, the Commonwealth of Kentucky or a Kentucky local government; or supplemental U.S. Railroad Retirement Board benefits? . . . . **Spouse** ☐ Yes ☐ No      **Taxpayer** ☐ Yes ☐ No

If you answered No, enter \$31,110 on Schedule M, line 9.

If you answered Yes, you must complete Schedule P to determine your pension exclusion.

**Worksheet for Federal, Kentucky State and Kentucky Local Government Retirees  
Who Retired After December 31, 1997**

Complete this worksheet to determine what percentage of your pension is exempt. You do **not** need to use this worksheet if your retirement system has computed the **exempt amount** (earned before January 1, 1998). If so, enter that amount on Schedule P, line 1b, column A or B.

If your retirement system has computed the **exempt percentage** (earned before January 1, 1998), or you computed it on a prior year worksheet, enter the information below for Column A and/or Column B and then skip to Line 3a where you will enter that percentage.

**Otherwise**, complete a separate worksheet for each governmental pension. Retain each worksheet with your tax records. **Use the percentage on line 4 to compute the exempt portion of your pension in future years.** (If you have multiple pensions, complete additional worksheets manually and enter results on Schedule P.)

	Column A Spouse	Column B Taxpayer
<b>Column A (Spouse)</b>		
Payer Name . . . . .		
Date of Retirement . . . . .		
Taxable Pension . . . . .		
<b>Column B (Taxpayer)</b>		
Payer Name . . . . .		
Date of Retirement . . . . .		
Taxable Pension . . . . .		
<b>1</b> Enter total months of service credit including purchased service . . .		
<b>2</b> Enter months of service credit earned after 12/31/97. Include sick leave credited at date of retirement, and service credit from purchase of military and other service earned after 12/31/97. Do not include purchased credit unrelated to prior work history. . . .		
<b>3</b> Subtract line 2 from line 1. Total months of service before 1/1/98 . . .		
<b>a</b> Exempt percentage (computed by retirement system or prior year) . .	%	%
<b>4</b> Divide line 3 by line 1. Enter here and on Schedule P, page 1, line 1b, in the exempt percentage column . . . . . <i>Use this percentage to determine the amount of pension attributable to service earned before 1/1/98.</i>		

**Kentucky Use Tax**  
**While A Resident Of Kentucky**  
 ► Keep for your records

**2019**

Name Nutt, Joshua Z	
------------------------	--

1	Description of Property Purchased Less Than \$1,000	Date of Purchase	Purchase Price

1 a	Purchases of \$0 to less than \$1,000 . . . . .	1a	
b	Use tax rate — 6% . . . . .	1b	x .06
c	Use tax (Line 1a times .06) . . . . .	1c	

2	Description of Property Purchased Greater Than Or Equal To \$1,000	Date of Purchase	Purchase Price

2 a	Purchases of \$1,000 or more . . . . .	2a	
b	Use tax rate — 6% . . . . .	2b	x .06
c	Use tax (multiply amount on line 2a by .06).	2c	
3	Total Use Tax Due (line 1c plus line 2c) . . . . .	3	
4	Enter the sales tax paid to an out-of-state seller (do not enter an amount greater than the actual sales tax paid or the Kentucky Use Tax due on each item purchased) . . . . .	4	
5	Net Use Tax Due (line 3 minus line 4.) Enter here and on line 27 of Form 740, or line 27 of Form 740-NP . . . . .	5	0.

Optional Use Tax Table for purchases less than \$1,000			
KY AGI Tax (Line 9, Form 740 or 740-NP)			
\$0	-	\$10,000 . . . . .	\$ 4
\$10,001	-	\$20,000 . . . . .	\$ 12
\$20,001	-	\$30,000 . . . . .	\$ 20
\$30,001	-	\$40,000 . . . . .	\$ 28
\$40,001	-	\$50,000 . . . . .	\$ 36
\$50,001	-	\$75,000 . . . . .	\$ 50
\$75,001	-	\$100,000 . . . . .	\$ 70
Above \$100,000	-	. . . . Multiply AGI by 0.08% (.0008)	
Optional Use Tax Table Amt for this tax return . . . _____			

# Tax Payments Worksheet

2019

► Keep for your records

Name

Nutt, Joshua Z

## Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment . . . . .		
2	Second Payment . . . . .		
3	Third Payment . . . . .		
4	Fourth Payment . . . . .		
<b>Additional Payments</b>			
5	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
6	Overpayment from previous year applied to current year . . . . .	6	
7	Amount paid with current year extension . . . . .	7	
8	<b>Total tax payments . . . . .</b>	8	

## Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2 . . . . .	9	936.
10	State withholding on Forms W-2G . . . . .	10	
11	State withholding on Forms 1099-R . . . . .	11	
12 a	State withholding on Forms 1099-MISC . . . . .	12 a	
b	State withholding on Forms 1099-G . . . . .	b	
c	State withholding on Forms 1099-K . . . . .	c	
13	Other state tax withholding . . . . .	13	
14	<b>Total income tax withheld . . . . .</b>	14	936.
15	Date return will be filed and balance paid . . . . .	15	



**Tax Summary**  
 ► Keep for your records

**2019**

Name(s)  
 Nutt, Joshua Z

	<b>Spouse</b> (If married filing separate on combined form)	<b>Taxpayer</b>
<b>Federal adjusted gross income . . .</b>		42,762.
<b>Additions to income . . . . .</b>		
<b>Subtractions from income . . . . .</b>		
<b>State adjusted gross income . . . . .</b>		29,445.
<b>Itemized or standard deduction . . .</b>		2,590.
<b>Taxable income . . . . .</b>		26,855.
<b>Total Tax . . . . .</b>		1,343.
<b>Credits . . . . .</b>		0.
<b>Use tax . . . . .</b>		0.
<b>Total tax liability . . . . .</b>		1,343.
<b>Tax withheld, est. payments, refundable credits . .</b>		936.
<b>Amount overpaid . . . . .</b>		
<b>Contributions . . . . .</b>		
<b>Amount credited to 2020 estimates . . . . .</b>		
<b>Refunded to you . . . . .</b>		
<b>Balance due before penalty/interest . . . . .</b>		407.
<b>Penalty/Interest . . . . .</b>		
<b>Balance due with penalty/interest . . . . .</b>		407.

## Smart Worksheets from your 2019 Kentucky Tax Return

SMART WORKSHEET FOR: Schedule ITC: Individual Tax Credits

<b>Computation of Modified Gross Income for Family Size Tax Credit Smart Worksheet</b> <i>If federal adjusted gross income is \$34,248 or less, you may qualify for the Family Size Tax Credit.</i>		
<b>a</b>	Enter your federal adjusted gross income from Form 740, page 1, line 5 (Form 740-NP, page 1, line 8). If zero or less, enter zero . . . . .	<b>a</b> 42762.
<b>b</b>	If married filing separate returns and living in the same household, enter your spouse's federal adjusted gross income from Form 740, page 1, line 5 (Form 740-NP, page 1, line 8). If zero or less, enter zero . . . . .	<b>b</b> _____
<b>c</b>	Enter tax-exempt interest from municipal bonds (non-Kentucky). . . . .	<b>c</b> _____
<b>d</b>	Enter amount of lump-sum distributions not included in federal adjusted gross income (federal Form 4972) . . . . .	<b>d</b> _____
<b>e</b>	Total of lines a, b, c and d . . . . .	<b>e</b> 42762.
<b>f</b>	Enter your Kentucky adjusted gross income from Form 740 or 740-NP, page 1, line 9. If zero or less, enter zero . . . . .	<b>f</b> 29445.
<b>g</b>	Enter your spouse's Kentucky adjusted gross income, if married filing separate returns and living in the same household, enter your spouse's Kentucky adjusted gross income from Form 740 or 740-NP, page 1, line 9. If zero or less, enter zero . . . . .	<b>g</b> _____
<b>h</b>	Enter amount of lump-sum distributions not included in Kentucky adjusted gross income (Kentucky Form 4972-K). . . . .	<b>h</b> _____
<b>i</b>	Total of lines f, g and h. . . . .	<b>i</b> 29445.
<b>j</b>	Enter the greater of lines e or i. This is your <b>modified gross income</b> . Use this amount to determine if you qualify for the Family Size Tax Credit . . . . .	<b>j</b> 42762.

SMART WORKSHEET FOR: Kentucky Use Tax Worksheet

Out-of-State Purchases Smart Worksheet

● Did you make untaxed purchases from out-of-state retailers (e.g., on Internet)? . . . .

Yes

No

☒

● Did you have individual purchases less than \$1,000?

Yes

No

● For purchases less than \$1,000, do you have all the receipts to enter below?

Yes

No

If you answer "No," the optional use tax table will be compared to the use tax on entered purchases less than \$1,000, and the greater tax will be used.

If you answer "Yes," the use tax will be calculated based on your entries.

● Did you have individual purchases of \$1,000 and greater?

Yes

No

You must enter your individual purchases below.

Description of Property Purchased Enter all purchases in this table	Date of Purchase	Purchase Price
Purchases . . . . .		

## Filing Status

☒ Single    ☐ Married filing jointly    ☐ Married filing separately (MFS)    ☐ Head of household (HOH)    ☐ Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial <b>Joshua Z</b>		Last name <b>Nutt</b>		
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>266 Halidonhill Ln</b>			Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Cincinnati OH 45238-5738</b>				
Foreign country name		Foreign province/state/county		Foreign postal code
If more than four dependents, see instructions and ✓ here ► <input type="checkbox"/>				

## Standard Deduction

 Someone can claim:    ☐ You as a dependent    ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

## Age/Blindness

 You:    ☐ Were born before January 2, 1955    ☐ Are blind    Spouse:    ☐ Was born before January 2, 1955    ☐ Is blind

## Dependents (see instructions):

(1) First name                      Last name		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,200  
 • Married filing jointly or Qualifying widow(er), \$24,400  
 • Head of household, \$18,350  
 • If you checked any box under Standard Deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	19,812.
<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>b</b> Taxable interest. Attach Sch. B if required	<b>2b</b>
<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	<b>b</b> Ordinary dividends. Attach Sch. B if required	<b>3b</b>
<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	<b>b</b> Taxable amount . . . . .	<b>4b</b> 11,696.
<b>c</b>	Pensions and annuities . . . . .	<b>4c</b>	<b>d</b> Taxable amount . . . . .	<b>4d</b> 737.
<b>5a</b>	Social security benefits . . . . .	<b>5a</b>	<b>b</b> Taxable amount . . . . .	<b>5b</b>
<b>6</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .			<b>6</b>
<b>7a</b>	Other income from Schedule 1, line 9 . . . . .			<b>7a</b> 11,317.
<b>b</b>	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .			<b>7b</b> 43,562.
<b>8a</b>	Adjustments to income from Schedule 1, line 22 . . . . .			<b>8a</b> 800.
<b>b</b>	Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .			<b>8b</b> 42,762.
<b>9</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b>	12,200.	
<b>10</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b>	2,103.	
<b>11a</b>	Add lines 9 and 10 . . . . .			<b>11a</b> 14,303.
<b>b</b>	<b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .			<b>11b</b> 28,459.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)

<b>12a</b>	<b>Tax</b> (see Inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>12a</b>	<b>3,223.</b>																				
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total	<b>12b</b>	<b>3,223.</b>																				
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>																					
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total	<b>13b</b>																					
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-	<b>14</b>	<b>3,223.</b>																				
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>15</b>	<b>1,709.</b>																				
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>	<b>16</b>	<b>4,932.</b>																				
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	<b>4,801.</b>																				
<b>18</b>	Other payments and refundable credits:																						
<b>a</b>	Earned income credit (EIC)	<b>18a</b>																					
<b>b</b>	Additional child tax credit. Attach Schedule 8812	<b>18b</b>																					
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>																					
<b>d</b>	Schedule 3, line 14	<b>18d</b>																					
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>	<b>18e</b>																					
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b>	<b>19</b>	<b>4,801.</b>																				
<b>Refund</b>	<b>20</b> If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>																					
	<b>21a</b> Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>																					
Direct deposit? See instructions.	<b>b</b> Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	<b>d</b> Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	<b>22</b> Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>																					
<b>Amount You Owe</b>	<b>23</b> <b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>	<b>131.</b>																				
	<b>24</b> Estimated tax penalty (see instructions)	<b>24</b>																					

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

**Third Party Designee**

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation <b>Sales Consultant</b>	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name <b>Self-Prepared</b>	Phone no.		Firm's EIN <input type="text"/>	
Firm's address <input type="text"/>				

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

BAA

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Form **1040** (2019)

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► **Attach to Form 1040 or 1040-SR.**

► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Joshua Z Nutt

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . . .

☐ Yes ☒ No

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	11,317.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ►	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	11,317.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	800.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	800.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

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**Schedule 1 (Form 1040 or 1040-SR) 2019**

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

► **Attach to Form 1040 or 1040-SR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Joshua Z Nutt

Your social security number

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	1,599.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . . <b>No</b> . . . . .	<b>6</b>	110.
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) . . . . .	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	1,709.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

REV 08/20/20 Intuit.cj.cfp.sp

**Schedule 2 (Form 1040 or 1040-SR) 2019**

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Joshua Z Nutt</b>		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions) <b>Sales</b>	<b>B</b>	Enter code from instructions ► <b>4 5 4 3 9 0</b>
<b>C</b>	Business name. If no separate business name, leave blank. <b>OH Energy Services LLC</b>	<b>D</b>	Employer ID number (EIN) (see instr.) <b>8 4 2 7 6 0 9 7 5</b>
<b>E</b> Business address (including suite or room no.) ► <b>266 Halidonhill Ln</b> City, town or post office, state, and ZIP code <b>Cincinnati, OH 45238-5738</b>			
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify) ►</b>			
<b>G</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>H</b> If you started or acquired this business during 2019, check here . <input checked="" type="checkbox"/>			
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>J</b> If "Yes," did you or will you file required Forms 1099? . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ► <input type="checkbox"/>	<b>1</b>	57,345.
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	57,345.
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	57,345.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . . ►	<b>7</b>	57,345.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . . . .	<b>8</b>	3,092.	<b>18</b>	Office expense (see instructions)	<b>18</b>	381.
<b>9</b>	Car and truck expenses (see instructions). . . . .	<b>9</b>	24,872.	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>	4,645.	<b>20</b>	Rent or lease (see instructions):	<b>20a</b>	
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>21</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	912.	<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	2,356.
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	974.
<b>16</b>	Interest (see instructions):	<b>16a</b>		<b>24</b>	Travel and meals:	<b>24a</b>	
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16b</b>		<b>a</b>	Travel . . . . .	<b>24b</b>	590.
<b>b</b>	Other . . . . .	<b>17</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>25</b>	1,859.
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>26</b>	
<b>18</b>		<b>18</b>		<b>26</b>	Wages (less employment credits) . . . . .	<b>27a</b>	2,221.
<b>19</b>		<b>19</b>		<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27b</b>	
<b>20</b>		<b>20</b>		<b>b</b>	<b>Reserved for future use</b> . . . . .	<b>28</b>	41,902.
<b>21</b>		<b>21</b>		<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ►	<b>29</b>	15,443.
<b>22</b>		<b>22</b>		<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>30</b>	4,126.
<b>23</b>		<b>23</b>		<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>31</b>	11,317.
<b>24</b>		<b>24</b>		<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>32a</b>	<input type="checkbox"/> All investment is at risk.
<b>25</b>		<b>25</b>		<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.



**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>
<b>38</b>	Materials and supplies . . . . . <b>38</b>
<b>39</b>	Other costs . . . . . <b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b>
<b>41</b>	Inventory at end of year . . . . . <b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ▶ .....
<b>44</b>	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
<b>a</b>	Business .....
<b>b</b>	Commuting (see instructions) .....
<b>c</b>	Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

Uniforms .....	2,221.
.....	
.....	
.....	
.....	
.....	
.....	
.....	
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b> 2,221.

**Expenses for Business Use of Your Home**► **File only with Schedule C (Form 1040 or 1040-SR). Use a separate Form 8829 for each home you used for business during the year.**► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

Name(s) of proprietor(s)

Joshua Z Nutt

Your social security number

**Part I Part of Your Home Used for Business** Sales

<b>1</b>	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>	440
<b>2</b>	Total area of home	<b>2</b>	2,450
<b>3</b>	Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	17.96 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
<b>4</b>	Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.
<b>5</b>	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	<b>5</b>	8,760 hr.
<b>6</b>	Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	
<b>7</b>	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	<b>7</b>	17.96 %

**Part II Figure Your Allowable Deduction**

<b>8</b>	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions)	<b>8</b>	15,443.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
<b>9</b>	Casualty losses (see instructions)	<b>9</b>	
<b>10</b>	Deductible mortgage interest (see instructions)	<b>10</b>	
<b>11</b>	Real estate taxes (see instructions)	<b>11</b>	
<b>12</b>	Add lines 9, 10, and 11	<b>12</b>	
<b>13</b>	Multiply line 12, column (b), by line 7	<b>13</b>	
<b>14</b>	Add line 12, column (a), and line 13	<b>14</b>	
<b>15</b>	Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	15,443.
<b>16</b>	Excess mortgage interest (see instructions)	<b>16</b>	
<b>17</b>	Excess real estate taxes (see instructions)	<b>17</b>	
<b>18</b>	Insurance	<b>18</b>	220.
<b>19</b>	Rent	<b>19</b>	18,126.
<b>20</b>	Repairs and maintenance	<b>20</b>	0.
<b>21</b>	Utilities	<b>21</b>	4,626.
<b>22</b>	Other expenses (see instructions)	<b>22</b>	0.
<b>23</b>	Add lines 16 through 22	<b>23</b>	0.
<b>24</b>	Multiply line 23, column (b), by line 7	<b>24</b>	4,126.
<b>25</b>	Carryover of prior year operating expenses (see instructions)	<b>25</b>	
<b>26</b>	Add line 23, column (a), line 24, and line 25	<b>26</b>	4,126.
<b>27</b>	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	<b>27</b>	4,126.
<b>28</b>	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	<b>28</b>	11,317.
<b>29</b>	Excess casualty losses (see instructions)	<b>29</b>	
<b>30</b>	Depreciation of your home from line 42 below	<b>30</b>	
<b>31</b>	Carryover of prior year excess casualty losses and depreciation (see instructions)	<b>31</b>	
<b>32</b>	Add lines 29 through 31	<b>32</b>	
<b>33</b>	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	<b>33</b>	
<b>34</b>	Add lines 14, 27, and 33	<b>34</b>	4,126.
<b>35</b>	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)	<b>35</b>	
<b>36</b>	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	<b>36</b>	4,126.

**Part III Depreciation of Your Home**

<b>37</b>	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	<b>37</b>	
<b>38</b>	Value of land included on line 37	<b>38</b>	
<b>39</b>	Basis of building. Subtract line 38 from line 37	<b>39</b>	
<b>40</b>	Business basis of building. Multiply line 39 by line 7	<b>40</b>	
<b>41</b>	Depreciation percentage (see instructions)	<b>41</b>	%
<b>42</b>	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	<b>42</b>	

**Part IV Carryover of Unallowed Expenses to 2020**

<b>43</b>	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	<b>43</b>	0.
<b>44</b>	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	<b>44</b>	

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2019**Attachment  
Sequence No. **179**

Name(s) shown on return

Joshua Z Nutt

Business or activity to which this form relates

Sch C Sales

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	1,020,000.
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	912.
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,550,000.
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0.
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	1,020,000.
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Home Computer	245.	245.
See Additional Section 179 Property Statement		667.
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	912.
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	912.
<b>10</b> Carryover of disallowed deduction from line 13 of your 2018 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	32,041.
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	912.
<b>13</b> Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	<b>13</b>	0.

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2019	<b>17</b>	
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	912.
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:								
Hyundai Sonata	02/01/2019	100.00 %						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .	42,030					
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	0					
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	42,030					
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
		X				
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .	X					
<b>36</b> Is another vehicle available for personal use?	X					

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2019 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2019 tax year . . . . .				<b>43</b>	
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	

**SCHEDULE SE**  
**(Form 1040 or 1040-SR)**

**Self-Employment Tax**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

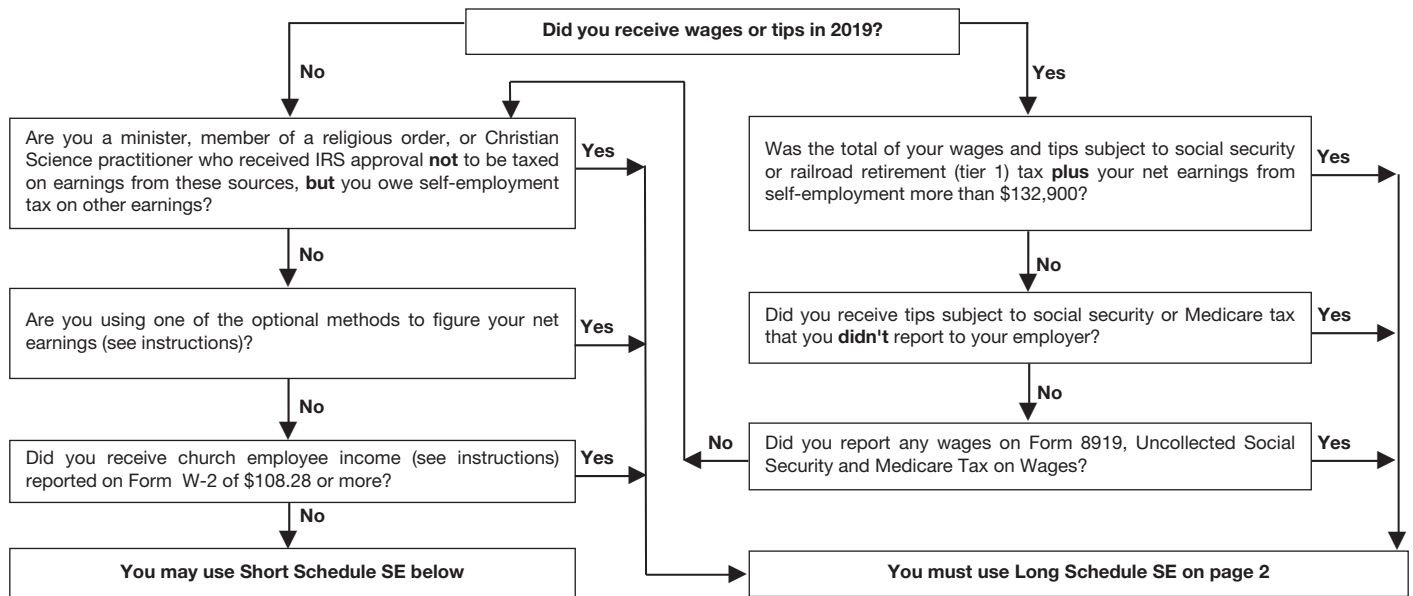
Joshua Z Nutt

Social security number of person  
with **self-employment** income ►

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	11,317.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	11,317.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ►	<b>4</b>	10,451.
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .</b>	<b>5</b>	1,599.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . .</b>	<b>6</b>	800.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

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Schedule SE (Form 1040 or 1040-SR) 2019

**Qualified Business Income Deduction  
Simplified Computation**

► Attach to your tax return.

► Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2019**Attachment  
Sequence No. **55**

Name(s) shown on return

Joshua Z Nutt

Your taxpayer identification number

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	OH Energy Services LLC	84-2760975	10,517.
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			

<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	10,517.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	10,517.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)	<b>5</b>		2,103.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>		
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>		
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)	<b>9</b>		
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9	<b>10</b>		2,103.
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b>	30,562.	
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	30,562.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)	<b>14</b>		6,112.
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►	<b>15</b>		2,103.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	( 0. )	
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	( 0. )	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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Form **8995** (2019)

**Special Depreciation Allowance Elections under  
IRC Section 168(k)(7)**

▶ Attach to your income tax return

Name(s) Shown on Return

Joshua Z Nutt

Tax Year: 2019

**Election Out of Qualified Economic Stimulus Property**

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified  
Economic Stimulus property for the following asset classes placed in service during  
the tax year ending: 12/31/2019

5 Year Property

7 Year Property

# Tax History Report

► Keep for your records

2019

Name(s) Shown on Return

Joshua Z Nutt

	Five Year Tax History:				
	2015	2016	2017	2018	2019
Filing status . . . . .					Single
Total income . . . . .					43,562.
Adjustments to income					800.
Adjusted gross income					42,762.
Tax expense . . . . .					1,352.
Interest expense . . .					
Contributions . . . . .					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .					12,200.
Exemption amount . .					0.
QBI deduction . . . . .					2,103.
Taxable income . . . .					28,459.
Tax . . . . .					3,223.
Alternative min tax . .					
Total credits . . . . .					
Other taxes . . . . .					1,709.
Payments . . . . .					4,801.
Form 2210 penalty . .					
Amount owed . . . . .					131.
Applied to next year's estimated tax .					
Refund . . . . .					
Effective tax rate % . .					7.54
**Tax bracket % . . . .					12.0

\*\*Tax bracket % is based on Taxable income.



## Smart Worksheets from your 2019 Kentucky Tax Return Attachment

SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

### Business Address Information Smart Worksheet

Business street address . 266 Halidonhill Ln

City, State and Zip Code (do not enter State and Zip Code if foreign address)

Cincinnati OH 45238-5738

Or, foreign country information:

\_\_\_\_\_

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

<b>Qualified Business Income Deduction Smart Worksheet</b> <i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e. taxable income is above threshold amounts or qualified coop payments are present).</i>			
<b>A</b>	QBI worksheet to report (double click to link) . . . . .	► <u>OH Energy Services LLC</u>	
<b>B</b>	Trade or Business Name . . . . .	<u>OH Energy Services LLC</u>	
<b>C</b>	Trade or Business ID Number . . . . .	<u>84-2760975</u>	
<b>D 1</b>	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>2</b>	If No, is income attributable to SSTB? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>3</b>	QBI worksheet for SSTB income (this will auto-populate if Yes) . . . . .		
<b>4</b>	Percentage of qualified income attributable to SSTB		<u>          </u> %
<b>E 1</b>	Tentative Sch C profit (loss) from this business . . . . .		<u>11,317.</u>
<b>2</b>	Adjustments to qualified business income . . . . .		<u>0.</u>
<b>3</b>	Tentative Sch C profit (loss) from qualified business . . . . .		<u>11,317.</u>
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>11,317.</u>	
<b>b</b>	Adjustments to allowed QBI . . . . .		
<b>c</b>	Allowable QBI after loss limits . . . . .		<u>11,317.</u>
<b>5</b>	Self employed deductions connected to this business		
<b>a</b>	Self employed health insurance for this business . . . . .		
<b>b</b>	Total deduction for 1/2 self employment tax . . . . .	<u>800.</u>	
<b>c</b>	Deduction for 1/2 S.E. tax connected to this business . . . . .	<u>800.</u>	
<b>d</b>	Total deduction for S.E. retirement contributions . . . . .		
<b>e</b>	S.E. retirement deduction connected to this business . . . . .		
	Total self employed deductions connected to this business . . . . .		<u>800.</u>
<b>6</b>	Sch C profit (loss) after S.E. deductions . . . . .		<u>10,517.</u>
<b>7</b>	Additional deductions related to this business reported on separate schedules . . . . .		
<b>8</b>	Net profit (loss) after adjustments, limitations, and deductions . . . . .		<u>10,517.</u>
<b>9</b>	Allowable Sch C profit (loss) allocated to SSTB . . . . .		<u>0.</u>
<b>10</b>	Allowable Sch C profit (loss) from this business . . . . .		<u>10,517.</u>
<b>F 1</b>	Ordinary gain (loss) from business assets . . . . .		<u>0.</u>
<b>2</b>	Ordinary gain (loss) adjustments . . . . .		
<b>3</b>	Qualified ordinary gain (loss) . . . . .		<u>0.</u>
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>0.</u>	
<b>b</b>	Adjustments to allowed QBI . . . . .		
<b>c</b>	Allowable short term qualified gain (loss) after passive/at-risk limits . . . . .		<u>0.</u>
<b>5</b>	Allowable ordinary gain (loss) allocated to SSTB . . . . .		<u>0.</u>
<b>6</b>	Allowable ordinary gain (loss)/recapture from this business . . . . .		<u>0.</u>
<b>G 1</b>	Section 1231 gain (loss) from business assets . . . . .		<u>0.</u>
<b>2</b>	Section 1231 gain (loss) adjustments . . . . .		
<b>3</b>	Section 1231 gain (loss) from qualified business . . . . .		<u>0.</u>
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>0.</u>	
<b>b</b>	Adjustments to allowed QBI . . . . .		
<b>c</b>	Allowable <b>ordinary</b> 1231 qualified gain (loss) . . . . .		<u>0.</u>
<b>5</b>	Allowable ordinary 1231 gain (loss) allocated to SSTB . . . . .		<u>0.</u>
<b>6</b>	Allowable ordinary 1231 gain (loss) from this business . . . . .		<u>0.</u>

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

Qualified Business Income Deduction Smart Worksheet, Continued		
<b>H 1</b>	Allowable QBI (E10 plus F6 plus G6) . . . . .	10,517.
<b>2</b>	Qualified business income allocated to SSTB . . . . .	0.
<b>3 a</b>	Previously disallowed losses freed up in current year	
<b>b</b>	Adjustments to previously disallowed losses	
<b>c</b>	Previously disallowed QBI losses to be reported as separate business . . . . .	
<b>d</b>	QBI wksht for previously disallowed losses, if present . . . . .	
<b>I 1</b>	Tentative wages . . . . .	0.
<b>2</b>	Adjustments . . . . .	
<b>3</b>	Qualified wages . . . . .	0.
<b>4</b>	Qualified wages allocated to SSTB . . . . .	0.
<b>J 1</b>	Tentative Unadjusted Basis Immediately after Acquisition (UBIA) . . . . .	912.
<b>2</b>	Adjustments . . . . .	
<b>3</b>	Qualified UBIA . . . . .	912.
<b>4</b>	Qualified UBIA allocated to SSTB . . . . .	0.
<b>K 1</b>	Net income allocable to qualified payments from agricultural or horticultural coop . . .	
<b>2</b>	Wages allocable to qualified payments from coop . . . . .	
<b>3</b>	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>before</b> 1/1/2018 . .	
<b>4</b>	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>after</b> 12/31/17 . . .	

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

Activity Summary Smart Worksheet			
Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	<b>Regular Tax</b>	<b>QBI</b>	<b>Alternative Minimum Tax</b>
<b>A</b>	Ownership . . . . .	Taxpayer	
<b>B</b>	At risk status . . . . .	All	
<b>C</b>	Passive status . . . . .	Nonpassive	
<b>Schedule C</b>			
<b>D</b>	Tentative profit (loss) . . . . .	11,317.	11,317.
<b>E</b>	Other adjustments . . . . .		
<b>F</b>	At risk disallowed loss . . . . .		
<b>G</b>	Passive carryover loss . . . . .		
<b>H</b>	Passive disallowed loss . . . . .		
<b>I</b>	Net profit (loss) allowed . . . . .	11,317.	11,317.
<b>Related Dispositions</b>			
<b>J</b>	Tentative profit (loss) . . . . .	0.	
<b>K</b>	At risk disallowed loss . . . . .		
<b>L</b>	Passive carryover loss . . . . .		
<b>M</b>	Passive disallowed loss . . . . .		
<b>N</b>	Net profit (loss) allowed . . . . .	0.	

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business

<b>Carryforward to 2020 Smart Worksheet</b> <b>Supporting information provided by program. NO ENTRIES ARE NEEDED.</b>			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover . . . . .	0.		
<b>At-Risk Losses Carryover</b>			
<b>B</b> Schedule C suspended loss. . . . .			
<b>C</b> Schedule D short-term suspended loss . . .			
<b>D</b> Schedule D long-term suspended loss . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . .			
<b>Passive Losses Carryover</b>			
<b>G</b> Schedule C suspended loss. . . . .			
<b>H</b> Schedule D short-term suspended loss . . .			
<b>I</b> Schedule D long-term suspended loss . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . .			

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (OH Energy Services)

<b>Simplified Method Smart Worksheet</b>	
Simplified method election for Home Office expenses:	
Do you elect to use the simplified method in <b>2019</b> ? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Did you elect to use the simplified method in <b>2018</b> ? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>A</b> Gross income limitation . . . . .	_____
<b>B</b> Enter the square footage of your office . . . . .	_____
<b>C</b> The lesser of the square footage of your office or 300 . . . . .	_____
<b>D</b> Number of months in 2019 this home office was used at least 15 days during the month . . . . .	11
<b>E</b> Business percentage for daycare facilities (if applicable, or 100.00 if not)	%
<b>F</b> Line C times line D divided by 12 times \$5.00 times line E . . . . .	_____
<b>G</b> Allowable Simple Method deduction. Enter the lesser of line A or line F . . . . .	_____

## SMART WORKSHEET FOR: Schedule C (Sales): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (OH Energy Services)

**Line 8 Calculation Smart Worksheet**

- A** Enter the date you began using this home office for this business. . . . . 02/01/2019
- B** Enter the percent of gross income on line 7 of Schedule C that  
is from the business use of this home . . . . . 100.00 %
- C 1** Calculated gain from business use of this home on Schedule D or Form 4797. . . . . \_\_\_\_\_
- 2** Adjustments to calculated gain . . . . . \_\_\_\_\_
- 3** Net gain . . . . . \_\_\_\_\_
- D 1** Calculated loss from this business not derived from business use of home  
and shown on Schedule D or Form 4797 . . . . . \_\_\_\_\_
- 2** Adjustments to calculated loss (enter additional losses as a negative number) . . . . . \_\_\_\_\_
- 3** Net loss . . . . . \_\_\_\_\_

## SMART WORKSHEET FOR: Special Depreciation Allowance Elections

**Economic Stimulus Property Smart Worksheet**

For property placed in service in 2019  
that is eligible to be Qualified Economic Stimulus Property

Check this box to elect OUT of having Qualified Economic Stimulus property  
for ALL eligible classes of property . . . . . ☐

- |          |  |                                     |
|----------|--|-------------------------------------|
| <b>A</b> | 3-Year Property . . . . .  | <input type="checkbox"/>            |
| <b>B</b> | 5-Year Property . . . . .  | <input checked="" type="checkbox"/> |
| <b>C</b> | 7-Year Property . . . . .  | <input checked="" type="checkbox"/> |
| <b>D</b> | 10-Year Property . . . . .   | <input type="checkbox"/>            |
| <b>E</b> | 15-Year Property . . . . .   | <input type="checkbox"/>            |
| <b>F</b> | 20-Year Property . . . . .   | <input type="checkbox"/>            |
| <b>G</b> | Nonresidential Real Property . . . . .                             | <input type="checkbox"/>            |
| <b>H</b> | Computer Software defined under IRC Section 167(f)(1)(B) . . . . . | <input type="checkbox"/>            |
| <b>I</b> | Water Utility Property . . . . .                                   | <input type="checkbox"/>            |
| <b>J</b> | Other Asset Class  | <input type="text"/>                |
| <b>K</b> | Other Asset Class  | <input type="text"/>                |

**Additional information from your 2019 Kentucky Tax Return Attachment****Schedule C (Sales): Profit or Loss from Business -- Form 4562 (Sch C Sales): Depreciation and Amortization****Line 6 Additional Section 179 Property Statement****Continuation Statement**

(a) Description of Property	(b) Cost (bus use only)	(c) Elected Cost
Ipad	330.	330.
Iphone	337.	337.
<b>Total</b>		667.

**This foregoing document was electronically filed with the Public Utilities  
Commission of Ohio Docketing Information System on**

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**in**

**Case No(s). 19-1630-GA-AGG**

**Summary: In the Matter of the Application of OH Energy Services, LLC**